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Current Topics.

Easter Cause Lists.

THE EASTER Cause Lists, on the whole, compare very favourably with those of previous years. In the Court of Appeal there are only 81 cases, compared with 127 at this time last year. Six of the present number are interlocutory and 75 are final appeals, 17 being from the Chancery Division, 38 from the King's Bench Division, 16 from County Courts in Workmen's Compensation cases, two Admiralty appeals, one Divorce, and one from the War Compensation Court. The position as to this particular list can be described as highly satisfactory. The number in the Chancery Division list is down from 333 (at this time last year) to 258, not including Companies Winding Up and Bankruptcy cases, which amount to 78 cases. In the King's Bench Division the total in the list is 763 cases, as compared with 1,014 in 1925 and 992 in 1924. While this number is a great improvement upon that of a year ago, there is yet considerable ground to be made before the condition of this particular list can be described as altogether satisfactory. A notable feature is that, whilst the number of non-jury actions in the Division is down from 463 to 260, those to be tried by special juries have decreased from 174 to 132 and common juries only from 187 to 177. Commercial actions have increased from 23 last year to 39 and the Divisional Court list shows but slight change—a drop from 154 to 141. There are the same number of causes in the Crown Paper as last year, namely 45, and in the Civil Paper the decrease is from 84 to 68. The Revenue Paper shows an increase of nine, the figure now being 21. The figures in the Probate, Divorce and Admiralty Division are much the same as a year ago, the actual figure now being 709. The undefended list accounts for by far the greater number of these, namely, 587. The number of defended cases for trial by a judge alone is 87, a decrease of five compared with a year ago. Those for trial by a common jury are almost double last year's figure, namely, 35, as against 18.

Guardianship of Infants and Contempt of Court.

IN VIEW of the well-established rule of procedure that a litigant who is in contempt of court is not only debarred from making applications but even from being heard in defence of an adverse application, the case of *W*—— v. *W*——, reported in *The Times* of 16th April, illustrates the imperative nature of the Guardianship of Infants Act, 1925, s. 1. In that case a wife had presented a petition for the restitution of conjugal rights, had obtained her decree, and the husband was in contempt of court for refusing to obey it. The wife then appealed for the custody of the child. Section 1, *supra*, requires that, on any proceeding before a court touching the custody or upbringing of a child, the welfare of such child "shall be the first and paramount consideration." In weighing such welfare the evidence adduced by the father, and the arguments of his counsel would obviously tend to assist the court, and accordingly the Act prevailed over the rule of procedure, and his counsel were heard, notwithstanding the contempt. This case accordingly goes beyond that of *Gordon* v. *Gordon*, 1904, P. 163, where, although the contempt was certainly of a more serious nature than that in the present instance, Mrs. Gordon's appeal was in respect of the jurisdiction of the court, and therefore went to the foundation of the order of which she was in contempt. In the present case no question arose as to the validity of the order, and the contempt was therefore unquestionable. In respect of giving the custody of the child in accordance with the desire of a parent who has committed a marital offence, the order is not of course without precedent, for this was done under the 1886 Act in the well-known case of *A* v. *B*, 1897, 1 Ch. 786. It may be added that the "contempt" of a respondent in restitution proceedings to obey the order to return to his wife is, in probably nineteen out of twenty cases, the normal attitude, and one for which, since 1884, he cannot be punished by imprisonment. This being so, the contempt is naturally shared by the public of a court which has no means of enforcing its own decree, and which, according to a judge now administering the law, "places a judge in a ridiculous position." For the sake of the dignity of the court, therefore, the decree ought now to be made in a different form.

Double Income Tax.

THE CONCLUSION of the British Free State Income Tax agreement will be good news to many residents in both countries who have suffered from double income tax ever since the establishment of the Irish Free State. Hereafter, any person resident in the Free State will be exempt from English income and super-tax as to income drawn from the

United Kingdom, and *vice versa*, though, of course, liable for tax payable in the country in which he resides. The scheme now adopted is more generous than the system of relief in respect of colonial double taxation laid down by the Finance Act, 1920, s. 27, which provides that: "If any person who has paid, by deduction or otherwise, or is liable to pay, United Kingdom income tax for any year of assessment on any part of his income proves to the satisfaction of the Special Commissioners that he has paid Dominion income tax for that year in respect of the same part of his income, he shall be entitled to relief from United Kingdom income tax paid or payable by him on that part of his income at a rate thereon to be determined" in accordance with the provisions set out in the Finance Act. Most colonial state loans do not come under this section, being free of colonial or dominion taxes if held in this country, but it applies to all other forms of investment. Persons resident in both the United Kingdom and the Free State receive relief in accordance with the above section of the Act of 1920, but on a basis of one-half the appropriate rate of British or Free State tax, whichever may be the lesser. This agreement suggests a good beginning towards a series of reciprocal agreements whereby the difficulty of double taxation within the Empire may be entirely overcome, thereby removing an unnecessary obstruction to colonial development. It is of particular value that the Commissioners of the respective countries are to make arrangements to avoid, as far as practicable, the collection of both British and Free State tax from the same income, as the delay and difficulty of recovering income tax is a source of frequent complaint.

Reports of Judicial Proceedings.

IT WOULD appear that there is every prospect of the Judicial Proceedings (Regulation of Reports) Bill eventually finding its way to the Statute Book, in which event restrictions will be placed on the publication *in Great Britain* (*cf.* s. 2 (2)) of reports of judicial proceedings by newspapers in general. Although we are in sympathy with the object of the Bill, which is to regulate the publication of reports of judicial proceedings, in such "manner as to prevent injury to public morals," we should, nevertheless, like to point out that the restrictions imposed thereby are couched in very wide terms, with the result, it seems, that a miscarriage of justice may at times occur. The principal restriction is that imposed by para. (*a*) of s. 1 (1), which refers to reports of judicial proceedings in general, but this restriction equally applies to reports of judicial proceedings for dissolution of marriage, nullity, and judicial separation, for which special provision is made by para. (*b*) of s. 1 (1), since the proviso to para. (*b*) declares that "nothing in this part of this sub-section shall be held to permit the publication of anything contrary to the provisions of para. (*a*) of this sub-section." This overriding restriction prevents the publication of "any indecent matter, or medical, surgical or physiological details, being matter or details, the publication of which would be calculated to injure public morals or otherwise be to the public mischief." Opinions may differ as to whether the publication in any given case of such details is "calculated to injure public morals or otherwise be to the public mischief." While recognizing the difficulty of the draftsman to enumerate the matters the publication of which is prohibited, it would seem that para. (*a*) may be somewhat elaborated and the restriction not left so much at large.

With regard to para. (*b*), one criticism is to be levelled at the inclusion of the expression "concise" in sub-para. (ii), whereby the Act permits "a *concise* statement of the grounds on which the proceedings are brought and resisted." From this it is to be inferred that a verbatim report of a pleading which set forth the grounds on which the proceedings were brought would infringe the section, a restriction which is both unreasonable and unnecessary. The opportunities, however, which the Bill might otherwise afford for the institution of unreasonable and vexatious prosecutions are taken away by the imposition of the condition precedent of obtaining the sanction of the Attorney-General for the commencement of any proceedings under the Act (s. 1 (3)).

In conclusion, the exemption from the provisions of the Bill should be noted. These are contained in s. 1 (4), and include (*a*) the publishing of any notice or report *in pursuance of the directions of the court*; (*b*) the publishing of any matter in any separate volume or part of any *bona fide* series of *law reports, which does not form part of any other publication*, and consists *solely* of reports of proceedings in courts of law; and, lastly, (*c*) the publication of any such matter in *publications of a technical character* bona fide *intended for circulation among members of the legal or medical professions.*

Revival of Abandoned Counter-claim by Order for New Trial.

ATTENTION SHOULD be drawn to an important practice point which was decided by Mr. Justice McCARDIE in *Smith* v. *Stroud*, 42 T.L.R. 372. There an action had been brought claiming a sum of money on an architect's final certificate, which was disputed on the ground of fraud, a counter-claim for damages for delay in completion of the work being set up. At the original hearing the counter-claim was abandoned, but the jury, disagreeing on the question of fraud, judgment was given for the plaintiff. The defendant appealed and the Court of Appeal directed a new trial on the ground of misdirection, and directed that the costs of the abandoned counter-claim should abide the decision of the judge on the new trial. On the re-trial the defendant claimed to set up the counter-claim which he had abandoned at the previous hearing, and Mr. Justice McCARDIE ruled that he was entitled to do so, the whole of the judgment having been set aside by the order of the Court of Appeal. It is true that wide powers are vested in the Court of Appeal by Ord. 39, r. 6, but one would have naturally thought that, where a counter-claim had been abandoned at the original hearing, it could not be revived on an order being made for a new trial of the action. Perhaps in *Smith* v. *Stroud* the revival of the counter-claim is to be justified because of the order made by the Court of Appeal that the costs of the counter-claim should abide the decision of the trial judge. In any case *Smith* v. *Stroud* is a decision of which practitioners may usefully make a note.

Legal Superstitions.

LAST WEEK those taking part in a funeral procession had occasion to cross the River Thames at Iffley, near Oxford. In an account of the funeral it was stated: "Had the coffin been carried over the lock gates, which are private property, they would have become a public right of way, so the coffin was placed on a raft and was punted across the river by four friends of the deceased."

The notion that a public right of way can be established by the passage of one funeral over the *locus in quo*, whether with the knowledge or consent of the owner or otherwise, is here found so rooted, that, by whosesoever direction the proceedings took place, it was actually allowed to introduce an inconvenient modification of them. But it appears to be widely prevalent, and, in one case at least, was used as a final argument by an ancient rustic giving evidence in the High Court: "I zeed a fun'l goo long it, zo it must be public way"—a saying which gave great relief to counsel on the other side.

An interesting book might be written on the origin and prevalence of legal superstitions. That as to a purchaser of Arundel Castle *ipso facto* purchasing the dignity of Earl of ARUNDEL together with all rights appertaining thereto, actually appears in at least one guide-book. Then again, the idea that "heir land" must perpetually descend from father to son is noticed in "Williams' Real Property" (24th ed., p. 137), with the mild observation that "such a notion is quite incorrect." The tenure of such estates as Blenheim and Strathfieldsaye, however, does give some sort of colour to it.

In domestic service an impression appears to prevail that "notice," if given after midday, can be disregarded. There is no legal warrant for the proposition that notice to determine a contract of service can only be given in the forenoon, but, since mistresses and maids can make their own customs (see, for instance, *George* v. *Davies*, 1911, 2 K.B. 445, as to notice in the first fortnight) it seems to be possible in such cases for a legal superstition, held and acted upon by the parties concerned for a sufficient period, actually to become established as a legal institution.

Non-disclosure of Pre-carriage of Goods.

THE DECISION of the Court of Appeal in *Greenhill* v. *Federal Insurance Co. Ltd.*, 1926, W.N. 107, has clearly established the rule that pre-carriage of goods is a material circumstance which must be disclosed to insurers and that non-disclosure thereof will vitiate the policy. In this case a consignment of celluloid was insured, the port of shipment being Halifax, in Nova Scotia. The goods in question had suffered from pre-carriage, previous to their insurance, and the insurers disclaimed liability on the ground that there had been no disclosure of the pre-carriage, that being a material fact. The Court of Appeal held, affirming the decision of BRANSON, J., that the plaintiffs were not entitled to recover. The opinion that there is no duty to disclose the condition of the goods insured would appear to have originated in certain dicta of Lord ELLENBOROUGH in *Boyd* v. *Dubois*, 1811, 3 Campbell, at p. 133, but, as was pointed out by BANKES, L.J., in *Mann, MacNeal & Steare* v. *Capital & Counties Insurance Co.*, 1921, 2 K.B., at p. 300, there might be no such duty where what was being insured was the hull and not the cargo. The learned Lord Justice, however, was not prepared in that case to go so far as to say that under no circumstances where the insurance was one upon hull was there any duty upon the assured to make any disclosure as to the nature of the cargo (*ib.*, at p. 307). Section 18 (2) of the Marine Insurance Act, 1906, lays down the general principle that every circumstance is material which would influence the judgment of a prudent insurer in fixing the premium or determining whether he will take the risk, and on the insurance of goods, the condition of the goods, and any pre-carriage of the goods would appear to be material circumstances which ought to be disclosed. Sub-section 3 (*c*) of s. 18 of the Marine Insurance Act, 1906, provides however that "In the absence of inquiry, the following circumstances need not be disclosed, namely . . . any circumstances as to which information is waived by the insurer," and it was argued in *Greenhill* v. *Federal Insurance Co.* that the pre-carriage of the goods must have been known to the insurers by reason of the nature of the goods, and the port of shipment, and that by not inquiring into the matter the insurers must have been deemed to have waived all information as to the goods. The Court of Appeal, however, rejected this contention, and pointed out that so to hold would be to do away practically with the duty of disclosure in such contracts.

Rock-Drills and Invalids.

AN UNFORTUNATE position has arisen in respect of the Westminster City Council's road-breaking operations in Grosvenor-place, conducted by rock-drills. The wife of a resident is seriously ill, and, upon his remonstrance, the work was stopped for eleven days, but has now been resumed. The lady is still too ill to be moved, and the continued use of the drills prevents her sleeping. It appears, however, that, if the work is not finished by a certain date, a grant in aid by the Ministry of Transport may be forfeited, and the Council, in exercise of their duty to the ratepayers, do not desire to risk such a misfortune. The position of the Council is an unfortunate one, and perhaps they would be glad to submit to an injunction and thus be in a position to plead *force majeure*. The general rule, however, is that an injunction will not be granted for a merely temporary nuisance, as illustrated in *Harrison* v. *Southwark and Vauxhall Water Co.*, 1891, 2 Ch. 409, where VAUGHAN WILLIAMS, L.J., laid down that the defendants, as a public body performing statutory duties, were at least in as favourable a position as a private owner. But in the present case, although the nuisance is temporary, there is also in co-existence a temporary inability to tolerate it. If a sufficiently urgent case therefore was presented and fortified by medical evidence, it is conceived that this distinguishing factor would prevail, and a temporary injunction would be granted until the invalid could be moved. The obvious remedy in the present case is an application by the Council to the Ministry for an indulgence which could not reasonably be withheld. The Council's engineer declared that he would sooner hear a dozen rock-drills for two nights than two for a dozen nights, and, as a choice of evils, most people will agree with him. It would certainly be worse than the rasping noise which once troubled Vice-Chancellor MALINS in court, and which, as Sir FRANK LOCKWOOD (for the plaintiff) informed the judge on the latter's testy inquiry, was no doubt due to the defendant's filing their affidavits.

Service out of the Jurisdiction upon a Foreign Company.

THE COURT of Appeal has lately re-affirmed the principles which it laid down in *The Hagen*, 1908, P. 189, and *Rosler* v. *Hilbery*, 1925, Ch. 250, as to the great caution which must be observed in exercising the discretionary power of giving leave for service on a foreigner out of the jurisdiction under Ord. 65, r. 1. The case was that of *Re Schintz: Schintz* v. *Warr*, 13th April. The testator S was in 1911 the owner of a manufacturing business in France, and converted it into what is probably the French equivalent of a private company in England. The great bulk of the shares belonged to him, and on his death in England in 1912 passed to the trustees of his will, upon trust for his family. The plaintiff was a daughter who had a life interest in one-third of the shares, the reversion and the remaining two-thirds being settled on her married sister and the latter's children. In 1924 the company having accumulated considerable profits and placed them to reserve, it was proposed to capitalize them and to increase the capital by one-half. The trustees of the testator's will, in fact everyone interested except the plaintiff, agreed to this, and the trustees, other than the plaintiff, voted for the resolutions and they were passed. The plaintiff complained that the other trustees had ignored her interests, and sued them for breach of trust, asking for their removal, for damages, and for a declaration that the resolution was not validly passed. Any such declaration of course would be ineffective, unless the company were bound, so she added the company as a defendant. Astbury, J., gave leave for service of notice of the writ out of the jurisdiction, and on the company entering a conditional appearance, Lawrence, J., refused to set it aside. The Court of Appeal, however, has done so. The affidavit on which leave to serve was granted, did not, it appears, disclose certain essential facts. One of the articles of association of the company provided that all disputes between the company and its shareholders, or its shareholders *inter se*, must be brought before the local French Commercial Court, but these articles were not brought to Astbury, J.'s notice. To paraphrase what Warrington, L.J., said in *Rosler* v. *Hilbery*, it would seem perfectly absurd to have a person proceeding in this country with reference to the rights of shareholders in and the validity of resolutions passed by a French company. Besides, the relief sought against the company was merely a subsidiary object of the action, the main one being against the trustees of an English will for alleged breach of trust. The case appears to be covered by *Rosler* v. *Hilbery*, and to be an even stronger one for refusing leave to serve notice of a writ out of the jurisdiction. The company was neither a necessary nor a proper party to the action. We understand however that the case may be taken to a higher tribunal.

The Prevention of Fraudulent Share-Pushing.

PRIVATE enterprise in the form of a vigilant press has frustrated a campaign skilfully organized by certain Americans to obtain money from the simpler portions of the British public by the sale of worthless shares. Names, addresses, methods and particulars of the securities to be offered having been published broadcast with suitable warnings, the whole army of "crooks" has retired in disorder, with the dismal task of estimating losses instead of gains.

It is hardly to be supposed, however, that they will accept permanent defeat if they can help it. The loot of the city of simpletons is too big, and perhaps the newspapers may some day relax their watch. No blame could be attached to them if they did so, for the prevention of fraud, though an excellent work of supererogation on their part, is not their business. That is the business of the police, and it is for the legislature to arm them with proper powers.

The question then arises whether our law against this kind of fraud is adequate. Whether, if the newspapers had not interfered, the projected campaign could have been crushed by the law alone, cannot now be tested. But similar operations on a smaller scale previously undertaken are said to have been very successful, and to have inspired the recent movement of the crooks.

There must of course be a limit to protecting the fool from his folly. If all our incomes were subject to protective trusts under s. 35 of the T.A., 1925, administered by capable trustees, the crook share-pusher's occupation would be gone, but the remedy would be worse than the disease. The purchase and sale of company shares is legitimate business, and those honestly engaged in it ought not to be hampered because some silly folk will believe anything a sufficiently plausible person tells them. And s. 32 of the Larceny Act, 1916, imposing a maximum penalty of five years' penal servitude for obtaining money by false pretences, ought to cover almost every fraudulent conspiracy of the sort indicated.

In practice of course it has been found that the section is not in itself sufficient to prevent misrepresentation on the sale of shares; the intent to defraud must be proved, and if there is a possibility of undue, but honest optimism, the accused must have the benefit of the doubt. There was plenty of fraudulent dealing in shares between 1862 and 1908, and the Directors Liability Act of 1890, and the Companies Acts of 1900 and 1907 mark successive attempts to prevent malpractices. There is also in reserve s. 84 of the Larceny Act, as to an officer of a company publishing false statements with intent to induce any person to become a shareholder.

In *R.* v. *Lawson* (*H. J.*), 1905, 1 K.B. 541, it was decided that the prisoner, who in effect was managing director of the company though he held no formal appointment in it, was within the section, and see also *R.* v. *Hooley*, 1922, 16 Cr. Ap. Rep. 171. In fact the fraudulent company-promoter on a big scale seems invariably to come within reach of the law's long arm sooner or later, though unfortunately millions are usually lost before he does so, as in the cases of JABEZ BALFOUR and WHITAKER WRIGHT, and, in later days, BEVAN and BOTTOMLEY.

Ought then our law to be strengthened, not to punish the habitual cheat, for that it does adequately, but to nip his operations in the bud, and, perhaps to prevent a lightning campaign of foreigners escaping and disappearing with their swag before it can catch them up? Some particulars have lately been set before the public as to the beneficent effects of the New York "Martin Act" against financial banditry, and it has been suggested that we should copy it.

This law in its original form appears in the General Business Law (No. 25 of the Consolidated Laws of 1909), Art. 23 (A), ss. 352-9, but was amended and strengthened a year ago (c. 239 of 1925). It is claimed that it has rendered the business of the professional "dynamiter" and other similar crooks in that state impossible.

It may or may not have that effect, but a mere perusal of it by any English lawyer will convince him that, whether so or not, our business community simply would not have it. To give the Attorney-General absolute power to raid the office of any company at any time, cross-question its directors and servants, requiring them to attend by subpœna if he thinks fit, and produce all the company's business papers and documents to him or his staff, would not accord with our notions of commercial freedom. Yet that appears to be the effect of s. 352, and has been so claimed for it by the New York Attorney-General himself in a recent interview. According to the report he stated, "Speed is the watchword for the bureau for the Prevention of Frauds. Upon a mere complaint or suspicion the Attorney-General is empowered under the law to enter any office, subpœna its staff, cross-examine them on the spot, and seize all books and documents." He further claims that if the information on which the search was based was in fact false, no harm would be done, for all the officials would be strictly sworn to secrecy. But the persons interested in the company raided would hardly agree with him, especially if it appeared that the individual giving the false information was a shareholder in a rival company, and had just given a generous present to one of the raiding staff.

Possibly the machinery of a search-warrant might be substituted, but it would hardly be useful. In the projected campaign the particular shares to be peddled were mostly American, and of corporations having no registered office within the jurisdiction.

The statute, however, is worth the consideration of our legislators, notwithstanding that its principal provision does not accord with our ideas of commercial liberty. In particular s. 359 (*c*), (*d*), (*e*) and (*f*) suggest reforms which perhaps might be worth adoption. They require dealers in shares, other than securities in a list virtually corresponding to trustee securities (or at least those in a restricted investment clause) to publish their names and business addresses in an official paper corresponding to the "London Gazette," with a further notice of the securities to be sold or offered for sale by them. The measure has a saving for the isolated transactions of private owners of shares. This would at least ensure either publicity to any future crook campaign, which would defeat its object, or the arrest of persons violating its provisions.

A veto on the sale of "wild-cat" shares might appear desirable, but unfortunately it must be regarded as impracticable. If shares are sold by means of misrepresentation or fraud, the purchaser already has the remedy of rescission and recovery of his money, when he can find the vendor—who, however, is apt to bolt or go bankrupt before discovery. An oil share in a western state of America may, of course, be a valuable property, but no person of any sense would buy one on the mere recommendation of a smooth-tongued stranger. The problem is really akin to that of the confidence trickster, only this particular confidence trick is on a larger scale and has certain new features.

To require persons professionally dealing in shares to hold licences or certificates would subject them to no greater hardship than large classes of other workers, such as pedlars, hawkers, pawnbrokers and publicans, not to mention auctioneers and solicitors. Were this made the law, such licences should only be granted to aliens on special terms.

It appears to have been held under the New York law that the seller of worthless stock can be convicted of fraud without proof of his knowledge of its worthlessness. But it would be dangerous to eliminate the words "with intent to defraud" from the section of the Larceny Act dealing with false pretences, and, obviously, intent is the essence of fraud. It has, of course, been repeatedly held that a statement not actually known to be false is fraudulent if made with a reckless disregard whether it is true or otherwise.

And experience shows that in the long run it is as impossible to prevent the crook from fleecing the simpleton as to stop the wolf from eating the lamb if he has the chance. Our law may allow too many lambs to be eaten before the wolf suffers the penalty, but sporadic wolf-hunts by the Attorney-General and raids on business premises would be regarded by our business men as an intolerable nuisance.

Perquisites or Profits.

(*Continued from p.* 557.)

With *Cowan* v. *Seymour*, should be contrasted *Mudd* v. *Collins*, 41 T.L.R. 358. There it was held that commission awarded to the secretary of a company for his services in regard to the sale of a branch of the company's business was taxable notwithstanding that the payment was not made in respect of a duty involved in the secretaryship of the company, inasmuch as it was a payment in the nature of remuneration for work done, and was therefore to be regarded as a payment for the services in respect of an office.

In his judgment, ROWLATT, J., said (*ib.*, at p. 359): "Where a sum was given as a testimonial for work done in the past, not directly as remuneration for such work, but as a mark of the high regard in which the person receiving the money had been held by those with whom he had been associated, such a payment would not be in respect of his office. But where a business operation was carried out, by someone who was not called on to do it, and it was said that he ought to receive something for the work, that seemed to be a payment for his services in respect of his office." Again, in *Barson* v. *Airey*, 41 T.L.R. 560, the articles of association of a company provided that if a director agreed to go abroad and perform extra services, he was to be remunerated in respect of such services. The appellant, who was a chairman of directors, paid visits abroad on behalf of the company, and was awarded a sum of money by the directors in respect thereof. ROWLATT, J., held that the amount so paid was taxable.

Before concluding, it might be as well to refer to the decision of the House of Lords in *Tennant* v. *Smith*, 1892, A.C. 150, which has a bearing on the meaning of a "profit." In that case the appellant who was an agent for a bank, was required as part of his duty, to occupy the bank house, but he was not entitled to sub-let these premises or to use them for any other than bank business, and he was under an obligation to quit the same on his ceasing to hold the office in question. It was held that in estimating the appellant's taxable income, the yearly value of this privilege of free residence in the bank premises could not be taken into account. In his judgment, *ib.*, at p. 159, Lord WATSON said: "I do not think it comes within the category of profits, because that word in its ordinary acceptation, appears to me to denote something acquired which the acquirer becomes possessed of and can dispose of to his advantage—in other words money—or that which can be turned to pecuniary account." Again at p. 164, Lord MACNAGHTEN is reported as having said: "The duty under Schedules D and E is payable on the 'annual amount.' It is a tax on what 'comes in' (on actual receipts) . . . No doubt if the appellant had to find lodgings for himself he might have to pay for them. But a person is chargeable for income tax under Schedule D as well as under Schedule E, not on what saves his pocket, but on what goes into his pocket. And the benefit which the appellant derives from having a rent-free house provided for him by the bank, brings in nothing which can be reckoned up as a receipt or properly described as income."

To turn now to *Reed* v. *Seymour*, ROWLATT, J., applying the principle enunciated by Lord LOREBURN in *Blakiston* v. *Cooper*, 1909, A.C. at p. 107, which has been referred to above held that the respondent was not taxable in respect of the receipts from the benefit match, and that no distinction could be drawn between the gate money and the moneys raised by voluntary subscription in respect of which the Crown made no claim. In both cases the payments were made voluntarily and not directly, by the employers, and from a consideration of all the circumstances, particularly that the sum was a very large sum, granted only once in a cricketer's career, that it was granted not because the respondent deserved more wages, but because he was a popular cricketer, that the money was to be invested for the respondent's benefit, and was meant as a provision for his old age, the learned judge held that the payments were in the nature of a present or donation to the respondent personally, notwithstanding that they were not unconnected with the respondent's employment.

A Conveyancer's Diary.

The Registration of Equitable Liens.

A question was recently raised whether on the sale of part of land subject to a rent-charge, when the covenants implied by s. 77 (1) (*b*) are extended as provided by s-s. (7), the charge thereby created should be registered under the L.C.A., 1925, s. 10, Class C (iii). The answer given was that, without such registration, the charge might be over-ridden by the combined effect of s. 13 (2) of the L.C.A., 1925, and the L.P.A., 1925, s. 199 (1) (i).

The question of practice and convenience, however, may be worth discussing as to these charges and equitable charges and liens such as that of a trustee for his expenses or of a solicitor under s. 28 of the Solicitors Act, 1860. The charge under s. 77 (7) would, of course, only take effect if either of the parties failed to pay his share of the ground rent, and the owner of the rent-charge exercised his powers against the other—a very unlikely double possibility, but nevertheless not entirely to be ruled out, and giving rise to a hardship against which the sub-section is directly aimed.

Having regard to the definition of "mortgage" in the L.P.A., s. 205 (1) (xvi), the chargee would have the remedy of an order for sale of the property charged, with s. 90 of the Act in aid, unless his equity was defeated by a dealing with the legal estate.

But the question may be raised, in view of the remoteness of the possibility, whether vendor and purchaser could not mutually agree to postpone registration until something was actually due on either of the charges, and thus to save future requisitions involving time and trouble to answer, and which, in ninety-nine cases out of a hundred at least, would be answered to the effect that there was nothing due, although the charge remained registered.

It may be argued that no harm would be done by non-registration, for, directly a charge arose, it could be registered at once, and would then bind, if not the actual defaulter in possession (who would otherwise personally be liable for his breach of covenant under s. 79), his assigns taking after registration.

Here, however, a nice point arises on s. 13 (2). Granted that the charge would be void against the defaulter in possession on the ground of non-registration when he purchased, it would be intended to bind future purchasers from him. Such purchasers, taking with notice, would regulate their offers accordingly and would not be damnified. But would this be the true view? The owner in possession would obviously find that the existence of the charge prejudiced him, for it would reduce the price a purchaser would pay. He would therefore claim that, as a necessary consequence of the charge being void against him, it should also be void as against a purchaser from him. Clearly this argument cannot be pressed to its limit, otherwise no charge could be registered at all. The charge therefore must at least be registrable against the person

originally creating it, and, as a matter of safety, it will probably be best to register the charges under s. 77 (7) as and when created. The words of s. 13 (2), however, are "created or arising," and it is arguable that such a charge could be registered as it arose, against the person causing it to arise, although created before he purchased. On this view he would, in effect, impose the charge on himself and his successors, although he originally took free from it. But even if a court declined on his application to rectify the register by expunging a charge newly registered against him, on the ground of want of equity or otherwise, his trustee in bankruptcy or mortgagee might secure a different result. Thus the "safety first" view will be preferable until the point is clarified by decision, and immediate registration will be the more prudent course.

On the charge authorized by s. 28 of the Solicitors Act, 1860, the question may be raised how far the L.C.A., 1925, s. 13 (2), changes the law as laid down in *Faithfull* v. *Ewen*, 1878, 7 C.D. 495, approved C.A. in *Cole* v. *Eley*, 1894, 2 Q.B. 350. By virtue of s. 20 (4) of the L.C.A., 1925, and the L.P.A., s. 205 (1) (x), the charge is an equitable charge, and therefore void as against a purchaser for value unless registered. Plainly, however, it cannot be registered until actually created, and, until it is registrable neither s. 13 (2) of the L.C.A., 1925, nor s. 199 (1) (i) can apply. It is submitted therefore that, until the court makes the charge, the old law as to notice is preserved by s. 199 (1) (ii) of the L.P.A., 1925, and therefore *Faithfull* v. *Ewen* still remains authority in the circumstances there indicated. It is to be noted that the registration of a "lis pendens" would not be appropriate against a plaintiff against whose interest only the lien arises.

A vendor's lien and a purchaser's lien (as an example of the latter, see *Whitbread* v. *Watt*, 1902, 1 Ch. 835) would both appear to be equitable charges within the L.C.A., 1925, s. 10, Class C (iii), and thus registrable.

This sub-class excludes from charge "an interest arising under a trust for sale or a settlement." This might mean a partial interest, as in a share only, or an interest in the whole subject-matter of the trust for sale, but, having regard to the exclusion of the sub-class from s. 2 (3) (v) of the L.P.A., 1925, the latter must be the correct interpretation. And since partnership property must now be held upon trust for sale, it would appear that, so far as realty is concerned, the possibility of a lien on partnership property has disappeared, and the partners or their executors must find their remedy under s. 3 (1) (*b*) (i) of the L.P.A., 1925. Having regard, however, to such cases as *Re Bourne*, 1906, 2 Ch. 427, the partnership lien at best had a very limited operation.

A contract for valuable consideration to charge or settle specific property has been held to create a lien enforceable against that property in *Wellesley* v. *Wellesley*, 1839, 4 My. and Cr., and similar cases, and such contract would appear on such authorities to be registrable under Class C (iii). It would preferably, however, be registered as an estate contract under s. 11 of the S.L.A., 1925. But the lien of a trustee as such, at least arising after 1926, would appear to be on the same footing as a partnership lien, and therefore to have been abolished altogether by the new legislation.

Landlord and Tenant Notebook.

(*Continued from p.* 558.)

Rex v. *Powell*, 1925, 1 K.B. 611, appears to be a somewhat similar case to *Simpson* v. *Batey*, *supra*. There a landlord gave the tenant of an agricultural holding notice to quit, but he alleged that that notice had been withdrawn by mutual consent. The tenant, however, denied that there was any such withdrawal and he continued to occupy the holding after the expiry of the date fixed in the notice. An arbitrator was appointed on the application of the tenant to determine (*inter alia*) whether the tenancy had been determined by the notice. The Divisional Court, on an application for a prohibition, held that s. 16 did not apply and granted the rule. From the judgment of Lord Hewart, C.J., it would appear that the Divisional Court were of opinion in *Rex* v. *Powell* that s. 16 could only apply where the tenancy had terminated. Thus Lord Hewart in his judgment (*ib.*, at p. 647) says: "It is important to observe the scheme of the sub-section (16 (1)). When reading the sub-section one arrives at the words 'any other question or difference of any kind whatsoever between the landlord and the tenant of the holding arising out of the termination of the tenancy of the holding.' It is apparent that the termination of the tenancy of the holding must precede and be the origin of that particular class of question or difference. . . . It is suggested, however, that as to the intervening clauses of question or difference mentioned in the sub-section, the words 'arising out of the termination of the tenancy of the holding' have no application and may be omitted. That suggestion is made notwithstanding that the sub-section goes on to distinguish from the classes of question or difference already dealt with another class of question arising 'whether during the tenancy or on the termination thereof,' and notwithstanding that s-s. (2) provides that any claim under the section shall cease to be enforceable after the expiration of two months from the termination of the tenancy, unless the condition therein mentioned has been fulfilled before the expiration of that period. In view of these last mentioned provisions of the section, it would seem that the words in question should be taken to apply to *all* the classes of question or differences previously mentioned . . . If therefore, as the provisions of s. 16 itself seem to show is the case, the words 'arising out of the termination of the tenancy of the holding' apply to all the preceding classes of question or differences, it follows that questions or differences of all the preceding classes arise only when it is not disputed that the tenancy has been determined, and have no application where there is a dispute as to whether or not the tenancy has determined."

In conclusion, reference may be made to *Harrison* v. *Ridgway*, 133 L.J.R. 238. There an action was brought in the county court by a tenant against the executors of his landlord in respect of damage to his live stock, by reason of breach of covenant by the landlord to put and keep in repair all rails, gates and fences and the buildings on the demised farm. On objection being taken before the county court judge that the dispute was by reason of s. 16 to be determined by arbitration, the learned county court judge upheld this objection, but on appeal the Divisional Court reversed this decision on the ground that the question was on one arising out of the termination of the tenancy. The Divisional Court, however, expressed the hope that the whole matter might be authoritatively reviewed by a higher court. That hope may now be considered as having been realized to some extent, inasmuch as in *Lowther* v. *Clifford*, Bankes, L.J., assented to the view taken by Scrutton, L.J., in *Simpson* v. *Batey*, that s. 16 deals with procedure and provides for an alternative system to that of the Arbitration Act, so that the ordinary rights and remedies are not wholly taken away. The court, however, does not appear to have dealt with the question as to whether s. 16 is to be restricted in its application in the manner suggested in *Rex* v. *Powell*. In *Lowther* v. *Clifford*, it was held that the landlord's right of action was not taken away, but the decision of the court in that case appears to have been based directly on the ground that the matter in dispute was collateral to the demise and lay outside the purpose of the Agricultural Holdings Act.

(*Concluded.*)

LAW OF PROPERTY ACTS.
Points in Practice.

Questions from Annual Subscribers are invited and will be answered by an eminent Conveyancer. All questions should be addressed to—The Assistant Editor, "The Solicitors' Journal," 94-97, Fetter Lane, E.C.4. The name and address of the Subscriber must accompany all communications, which should be typewritten (or written) on one side of the paper only and be in triplicate.

COPYHOLDS—UNDIVIDED SHARE.

259. *Q.* In 1914 A made a will whereby after appointing B executor and trustee, and after making certain bequests bequeathed four copyhold dwelling-houses to E, F and G in equal shares on attaining twenty-one, and directed that in the event of any of the last named dying before attaining twenty-one such share should pass to survivors. E attained twenty-one and died intestate about 1923, leaving his father surviving, who will be the next-of-kin, and as such entitled beneficially to E's share. The remaining devisees have now attained twenty-one. Letters of administration to the estate of E are being taken out, and it is then proposed to vest the property in F and G and the administrator of E in his capacity as next-of-kin. The will gives the executor power to sell the property, but the devisees wish to take the property in specie. What document or documents will be required to carry out the foregoing arrangements ?

A. It is not stated when A died, but it is assumed that he predeceased E, since the latter attained a vested interest. The copyholds did not necessarily vest in B as A's executor, in view of the exception in the L.T.A., 1897, s. 1 (4), but E, F and G would have been entitled to admission as tenants in common. On E's death in 1923 his share vested in his customary heir, who would have been entitled to admission accordingly. Therefore, having regard to the L.P.A., 1925, s. 202, and the L.P.A., 1922, s. 128 (2), and the 12th Sched., para. (8) (*a*) or (*b*) (according to the facts as to admission, which are not given), E's customary heir, F and G are tenants in common of the enfranchised land and, in accordance with sub-para. (iv) of the 12th Sched. to the L.P.A., 1922, or the L.P.A., 1925, 1st Sched., Pt. IV., para. 1 (2) (see answer to *Q.* 196, p. 461, *ante*), they hold on trust for sale, and, so holding, they can if they please partition between themselves by virtue of the L.P.A., 1925, s. 28 (3). If this reasoning is right, E's share, having vested in his customary heir as such before 1926, will not pass to his administrator as such, for it is not part of his estate. The opinion is here given that the conveyances on such partition will be "assurances" within s. 129 of the L.P.A., 1922. It is assumed above that the bare power given by A to B as his executor to sell the copyholds did not pass the legal estate in them to B; see *Lancaster* v. *Thornton*, 1760, 2 Burr. 1067; *Warneford* v. *Thompson*, 1797, 3 Ves. 513; but a positive opinion as to this could not be given without sight of the will as a whole; see *Davies to Jones and Evans*, 1883, 24 C.D. 190.

UNDIVIDED SHARES—TRUST FOR SALE.

260. *Q.* A and B were tenants in common in equal shares in fee simple of certain land. Some years ago A conveyed his undivided moiety to C in trust, either in concurrence with the co-owner, or otherwise, to sell, with power to mortgage, or exchange, and upon further trust till sale to manage and let in conjunction with the co-owner, and to hold, purchase and mortgage money and half net income until sale upon the trusts of another deed purposely kept off the title. In 1925 B conveyed his undivided moiety also to C upon the like trusts for sale, management and letting and with like powers of mortgaging and exchanging as mentioned in the conveyance by A of the latter's moiety, and to hold, purchase and mortgage moneys and half net income until sale in trust for B, his personal representatives and assigns. In 1926 C appointed D a co-trustee of the trusts of the two conveyances by A and B. It is submitted that the separate trusts for sale of the undivided shares have gone, but that C and D are trustees for sale of the entirety and can make a good title to the land. Is this correct ?

A. The trust for sale of each moiety separately may still subsist, but it would only operate in equity, and if the trustees for sale sold in this way, there would be a heavy burden of proof on them that such a course, when they had the alternative of selling the whole, either under the specific or statutory trust, was the best method of dealing with the property. C and D are trustees for sale under the L.P.A., 1925, s. 35, by virtue of the 1st Sched., Pt. IV, para. 1 (1), with the ancillary powers given in ss. 25, 28 and 29, and the opinion is here given that the specific powers of their trust are also exercisable by them. If and when they sell, the purchaser will no doubt require them to convey "in the exercise of the statutory and all other (if any) powers them in that behalf enabling," etc.

SETTLED LAND—SUBJECT TO LIFE ANNUITIES—POWER TO MORTGAGE.

261. *Q.* With reference to the answer to *Q.* 243, p. 541, it is suggested that s. 16 (1) (iii) of the S.L.A., 1925, may be prayed in aid by B for the purpose of making a legal mortgage, in accordance with *Re Egerton*, 1926, W.N., p. 107. That case was not quite on all fours with the question put, for Lord Egerton had a life interest and a general power of appointment, and B has the fee simple, in each case subject to overriding charges. The difference, however, is in favour of B, who has not only the general power to appoint the reversion by deed or will, subject to his life interest inherent in the owner of a fee simple, but the right to allow it to descend as part of his estate on intestacy.

A. The questioner is thanked for his suggestion. The answer to *Q.* 243 was in fact given before *Re Egerton* was reported, but should have been amended on proof in the light of it. The construction placed by Eve, J., on s. 16 (though "not without difficulty") adds another possible means of making a legal mortgage on settled land to those enumerated in s. 71 (1). The amended answers accordingly will be (*a*) Yes, following *Re Egerton*; (*b*) Does not arise; (*c*) Stands; (*d*) Does not arise.

EXECUTORS—ASSENT TO DEVISE ON TRUST.

262. *Q.* (1) By his will dated in 1924, A devised his real estate to two trustees upon trust for sale. He died in December, 1925, and his will was proved in February, 1926. His trustees sell his real estate under the trust for sale in the will. Is it necessary that his executors shall assent in writing to the devise to the trustees for sale under the provisions of s. 36 (1) of the A.E.A., 1925, before the conveyance by the trustees as such to the purchaser is completed ?

(2) If the answer to No. 1 is in the affirmative, it is presumed that a note of the assent to the devise to the trustees should be endorsed on the probate ?

(3) In such a case, would it be necessary to include in the conveyance to the purchaser an acknowledgment of his right to production of the probate ?

(4) Under s. 36 (5) of the A.E.A., 1925, any person in whose favour a conveyance of a legal estate is made by a personal representative may require that notice of the conveyance be written or endorsed on the probate. The text-books seem to suggest that this only applies when a conveyance is made by the personal representatives to a devisee. If personal representatives sell as such to a purchaser for value, surely he is entitled to have an endorsement of his conveyance placed on the probate ?

(5) Is the general effect of s. 36 of the A.E.A., 1925, that it would save time and trouble wherever possible when the personal representatives are identical with the trustees to take a conveyance from the personal representatives as such rather than in their capacity of trustees for sale ?

A. (1) A parol assent might possibly have been made in December by the executors before they proved the will, and, if made, would be valid, and bind them: see cases collected Enc. F. & P., 2nd ed., Vol. VI, p. 466. But if not, s. 36 (4) of the A.E.A., 1925, applies, and assent must be made in writing: see s-s. (12). If the trustees sell as such, then, although they are executors, a purchaser will no doubt require a written assent, and do so reasonably, for, even if the executors have made assent not in writing before probate, which is not very likely, they should do it in writing for further assurance.

(2) Yes, in accordance with s. 36 (5).

(3) Yes, the purchaser's advisers should insist on it, for the probate is a document of title: see answer to question on p. 9, *ante*.

(4) A purchaser who did not ensure that notice of his conveyance was placed on the probate might conceivably lose his priority to a subsequent purchaser for value under s. 36 (6). This question is therefore answered in the affirmative.

(5) Yes, such time and trouble as may be necessary for preparing and signing the written assent. But if a sale is not required to pay debts or for administrative purposes, it is the duty of executors to assent to the devise to themselves as trustees.

EXECUTORS—SALE BY.

263. *Q.* (1) By his will, dated September, 1913, A gave, devised and bequeathed his estate unto his three trustees (his wife and two sons) upon trust to sell and convert and stand possessed of the residue in trust to pay the income to his wife for life and at her decease to his three children (two sons and one daughter) or their issue. The wife was one of the three trustees. A died in 1915, and his will was proved in the same year. His widow died in December, 1925, intestate. One of the sons—a trustee—died shortly after the testator. The testator's real estate was not converted, but is the same to-day as in 1915. There is now only one surviving trustee of the will. Can the surviving trustee sell the real estate as personal representative of the deceased, or must he sell as trustee, first appointing another trustee to act with him?

(2) In the above-mentioned case, the testator in his lifetime bought real estate which was conveyed to the three children as tenants in common, and the deceased and his wife took a mortgage on the property from the children. No reconveyance of the mortgage has yet been taken.

(*a*) It is presumed the reconveyance or surrender should be to the two surviving children, and the personal representatives of the deceased child. Is it necessary to surrender in any particular shares?

(*b*) What form should the conveyance of this property take to a purchaser for value?

A. (1) Yes, see A.E.A., s. 36 (8) and (12). But assuming the estate is fully administered, the proper course would be the last suggested.

(2) On 1st January, 1926, by virtue of the L.P.A., 1926, 1st Sched., Pt. VII, para. 1, a mortgage term of 3,000 years vested in the widow's administrator, or, if no administrator had been appointed, the probate judge under the A.E.A., 1925, s. 9. Under Pt. VII, para. 3, the fee vested in the person or persons of full age who would have been entitled to it if the mortgage had been discharged. On 31st December, 1925, the persons so entitled would have been the two surviving children and the personal representatives of the deceased child. On 1st January, 1925, the Public Trustee would have been so entitled (subject to divestment) under Pt. IV, para. 1 (4). The wording of Pt. VII, para. 3, does not leave it very clear how the fee shifts in such circumstances, and the best course would be for the two survivors, with the personal representatives of the deceased, to oust the Public Trustee by appointment under Pt. IV, para. 1 (4) (iii), when the property could, to prevent all doubt, be expressly conveyed by them to the new statutory trustees for sale. The latter could accept reconveyance, but see L.P.A., 1925, s. 115, for a simpler procedure.

EXECUTORS—SALE BY.

261. *Q.* A, who died in 1899, by his will dated 1887 appointed B and C his executors (but not trustees) and proceeded, "I devise unto my wife all my property money and goods and my wife is not to sell the property but leave it to my children and at her decease all that she has to go to my children and be equally divided amongst them." The will was proved by B and C in 1899, and the widow received the rents of two cottages (being the only estate) until her death in 1925. B and C predeceased her. A left four children, all of full age. The widow made a will in 1925 appointing a son and D executors (but not trustees), and gave and bequeathed the same two cottages to the four children referred to (each by name), all still living. The widow's will has not been proved. The family propose to sell one cottage to the executor son and the other to a daughter. By whom can the sales be carried out, and by what method?

A. There is a question of construction on A's will as to whether his widow took an absolute gift or one for life on which, if an authoritative pronouncement was necessary, the assistance of the court would be required, in the light of such authorities as *Re Jones*, 1898, 1 Ch. 438, and *Re Sanford*, 1901, 1 Ch. 939. Here perhaps the issue may be avoided, since the children have the property either way, but it does involve the question whether it was vested on 1st January, 1926, in the wife's executors (assuming there had been no assent by them) or in the four children under A's will. As a matter of title, it would be best for her executors to assent under s. 36 of the A.E.A., 1926, if they have not done so, and, when they have, the four children will, on either construction of A's will, hold as trustees for sale. The rule then applies that trustees must not sell to themselves, though, if all the other beneficiaries are co-trustees, it is difficult to see who could impeach the sale contemplated. Possibly it might be safer and avoid future requisitions for the son and daughter purchasing to retire from the trust under the T.A., 1925, s. 39.

COPYHOLDS—COMPENSATION AGREEMENT—PARTIES.

265. *Q.* In 1899 A bought some copyhold cottages (fine arbitrary) under an indenture of bargain and sale from executors, and was admitted tenant thereof on the court rolls, to hold to him, his heirs and assigns, according to the form and effect of the said indenture at the will of the lords, etc. In 1912 A sold the cottages to B and covenanted to surrender them to the use of B, his heirs and assigns, for ever, or to the use of such other person or persons, or in such other manner as he or they should direct or appoint, at the will of the lords, etc.—no surrender was then or subsequently passed. In 1917 B, in consideration of natural love and affection and in order to make an irrevocable provision for her, conveyed and assigned the cottages to the use of his sister, C, her heirs and assigns absolutely; and B declared that he would thenceforth stand possessed thereof in trust for C, her heirs and assigns, absolutely accordingly, A remaining tenant on the court rolls. After 1st January, 1926, C, desiring to take advantage of the fact of A (the tenant on the court rolls) being alive, to extinguish the manorial incidents, asked him, through us, her solicitors, to obtain terms for the extinguishment of same, and to this A consented and furnished his age for assessment of the compensation, and at the same time expressed his willingness to execute any necessary document for vesting the property in her as soon as the manorial incidents were extinguished. We then obtained terms for the extinguishment from the stewards of the manor, which A (in effect C) has accepted, and the stewards of the manor have sent us draft deed of extinguishment adapting the form in 13th Sched., L.P.A., 1922, to which a university college, as lords of the manor, are parties of the first part, the Minister of Agriculture and Fisheries of the second part, and A, the tenant on the court rolls, of the third part, which we are proposing to return approved on A's behalf, and presumably the extinguishment will go through in due course. We should be glad to know

what should then be done by A to complete C's title to the cottages, and as to what (if any) registration is necessary ?

A. On 1st January, 1926, A was tenant on the rolls and therefore, *primâ facie*, by virtue of the L.P.A., 1922, 12th Sched., para. (8) (*a*), the legal estate in the enfranchised land would vest in him. But he was trustee for C, and having regard to para. (8) (*g*), added by the L.P. (Amend.) A., 1924, 2nd Sched., para. 4 (2), the legal estate vested in C. This being so, C was "tenant" for the purposes of the L.P.A., 1922; see s. 189. By s. 138 (1) (*a*) the compensation agreement must be made between the lord and tenant "or other persons authorised to effect agreements in this behalf." Having regard to the use of the form in Pt. I of the 13th Sched., and to s. 138 (11), it appears that the intention is to make the agreement independently of the Copyhold Act, 1894, and the "person on a sale able to dispose of the land affected by the manorial incidents" within s-s. (3) would be C, not A, but the same result would ensue in the other case: see L.P.A., 1922, s. 143 (1). The point is not free from difficulty, but the opinion is here given that the "other persons authorised to effect agreements in this behalf" within s-s. (1) (*a*), *supra*, means authorised by the Act (e.g., mortgagees, etc.), and not mere agents, as in effect A is for C. The computation on A's age under the 13th Sched., Pt. II, para. 1, is plainly inapplicable, and if the advisers to the college discover the circumstances they may possibly be in a position to avoid the agreement on the ground of mistake as to title, though one answer would be that they had failed to require proof of title under s. 138 (5) (ii). Even if they do not discover the circumstances, the agreement will be a document of title to exclude the operation of s. 129, and will give rise to a requisition as to its validity not to be readily answered. The disclosure of C's title to the college advisers, no doubt, would lead to a claim for fines and fees or equivalent increase of compensation, but the course is here recommended as, in the long run, a lesser evil than a compensation agreement of very doubtful validity. No registration of a compensation agreement is necessary, but on a sale, if the land is in a compulsory district, s. 123 of the L.P.A., 1925, will apply.

DEPOSIT OF DEEDS—EQUITABLE CHARGE—SALE BY CHARGOR.

266. *Q.* A owns freehold land and desiring to erect houses and sell them off singly, he obtains an advance from his bank who take an equitable charge accompaned by deposit of the deeds. On the sale by A of each house: (1) Should the equitable charge in favour of the bank be abstracted and produced, or not disclosed at all ? (2) If the former, would the cost of examining same (which might be heavy if in another town) fall on the purchaser or vendor ? (3) Would the vendor have to obtain from the bank and hand over to the purchaser on completion a letter addressed to the purchaser stating that the house, the subject of the sale, was free from their charge, and giving him an acknowledgment for production of the equitable charge ?

A. (1) A conveyance by A would not over-ride the equitable charge, see L.P.A., 1925, s. 2 (3) (i) and (4). Therefore the charge must be abstracted and produced. (2) The vendor defrays the expense of production: see s. 45 (4) of the L.P.A., 1925, and answer to *Q.* 116, p. 321, *ante*. But the purchaser pays his own solicitor for his work. (3) Having regard to the doubt whether a mortgagee should "execute" a receipt (see this point discussed, *Q.* 182, p. 439) and s. 52 (1), the safer course would be to require the bank to join in the reconveyance and therein to give the acknowledgment.

SETTLED LAND—RESIDENCE. SETTLED LAND—MORTGAGE.

267. *Q.* A testator, who died in the year 1895, appointed his son, R.P., and one, G.P., and one, C.D., to be the executors and trustees of his will. After giving a pecuniary legacy testator devised the house in which he then resided and recently erected by him, together with 12 acres of land belonging thereto, to his son, the said R.P., for and during the term of his natural life, provided he should make the same his principal place of residence and should not permit any of his brothers or sisters to reside therein or to occupy the said land, and from and after his death or ceasing to make the said premises his principal residence and allowing any of his brothers or sisters to reside therein, testator devised the same to C.P. (son of R.P.), his heirs and assigns, and subject thereto testator devised his residuary real estate as therein mentioned. The son, R.P., never complied with the directions as to residence contained in the will, but has let the same and received the rent ever since his father's death. The will was proved by all the executors. Having regard to S.L.A., 1925, s. 106, and to the cases *Re Paget*, 1855, 30 Ch. D. 161; *Re Haynes*, 1887, 37 Ch. D. 306; *Re Trenchard*, 1902, 1 Ch. 378; and *Re Gibbons*, 1920, 1 Ch. 372, R.P. does not appear to have forfeited his interest under the will. R.P. is the only surviving executor and trustee, the other two, G.P. and C.D., having died some years ago. R.P. and his son, C.P., are now desirous of borrowing £300 on mortgage of the property for the purpose of paying a debt contracted by C.P. and his brothers. I take it that it will be necessary for R.P. to appoint another trustee with himself for the purpose of S.L.A., s. 30 (1) (v), and then for him and his co-trustee to execute a deed vesting the property in R.P. as tenant for life. I am unable to find forms applicable to the cases in any of the published books of precedents. Will you kindly indicate the form the requisite documents should take ? Will the persons to whom the money is paid be able to pay it over to R.P. and C.P., or either of them, as they may arrange between themselves ? It will be noticed that C.P. is absolutely entitled to the property, subject to the life interest of R.P. There is no need for R.P. himself to borrow money on mortgage, but he is wishful that the debt owing should be paid, and will, if necessary, join in the mortgage deed.

A. As to the directions for residence, the principle of the cases cited above would appear to apply to a limited owner's powers of leasing, under s. 6 of the S.L.A., 1882, or under s. 41 of the S.L.A., 1925, so that if R.P. has in fact exercised his powers under the Acts in leasing, the condition of residence being repugnant to the policy of the Acts within s. 51 of the 1882 Act and s. 106 of the 1925 Act, is ineffective to prevent such leasing, and does not operate when the power to lease is exercised. It is to be noted that, since the acreage with the house is less than 25 acres, neither s. 10 of the Act of 1890 nor s. 65 of the present Act has applied, and R.P. may let the house without the consent of the trustees. As to the mortgage, R.P. as tenant for life and C.P. as remainderman together have a general power of appointment over the land, and thus *Re Egerton*, W.N. 1926, p. 107, is applicable, and R.P. as estate owner can raise the money by legal mortgage when in a position to exercise his powers, i.e., after the vesting deed, see s. 13. Section 30 (3) requires him, as sole executor of his testator, to appoint another trustee for the purposes of the Acts (or he and C.P. can do so by virtue of s. 30 (1) (v)) and the trustees must execute the vesting deed. The money to be raised would be applicable according to the pleasure of R.P. and C.P., and would therefore not appear to be capital money "receivable for the trusts and purposes of the settlement" within s. 117 (1) (ii). If this view is right, it would be paid to them by the mortgagee, protected by s. 16 (2), on their joint receipt. There are some precedents of vesting deeds in the Enc. F. & P., 2nd ed., Vol. 16, pp. 352-6 and 467-486.

UNDIVIDED SHARES—PARTNERS.

268. *Q.* In 1919 certain properties were conveyed to A, B, C, D, E and F in fee simple, and as part of their partnership property—the purchase money being provided out of partnership moneys. A died in 1924. Under s. 36 (1) L.P.A., 1925, where persons are beneficially entitled as joint tenants, the land is held upon trust for sale. After 1925 a conveyance to joint tenants is limited to four, but there does not appear to be anything in the new Acts limiting the number where there were more than four existing on the 1st January, 1926. Part

of the property of the partnership is now being sold. Will the conveyance be by the five surviving partners, the personal representatives of the deceased partner joining in also. There was no provision enabling the survivors to dispose of the property?

A. The persons who are now trustees for sale, and therefore with power to convey on sale and also to give a receipt for the purchase money under s. 14 of the T.A., 1925, are the five surviving partners. The executors of a deceased joint tenant *ex hypothesi* take no interest in the property, for any arrangement otherwise would sever the joint tenancy. Perhaps the partnership deed severed the joint tenancy in equity, but a purchaser since 1st January last would no longer be concerned with that.

Correspondence.

Vendor and Purchaser—Undisclosed Public Footpath.

Sir—We have read with interest the article entitled "A Caution about Incumbrances" in the edition of THE SOLICITORS' JOURNAL, dated the 3rd inst., at p. 517.

May we ask you to be good enough to say under the heading of "Points in Practice," what is the best practical method to adopt to prevent a vendor client from the possible loss therein referred to?

Bournemouth. PIERCEY & WOOD.
13th April.

[The article concerned the sale of land, conveyed in fee simple, over which a public right of way, unknown at the time to the vendor or his advisers, was afterwards established. The vendor, not being able to prove that the right existed on the last purchase for value, was held liable to the purchaser in damages on his implied covenants for title. The vendor's case was certainly a hard one, but he could not escape liability on his covenants for title for a public right of way undisclosed by the conveyance (as to this, see *Page* v. *M.R. Co.*, 1894, 1 Ch. 11), except by cutting them down in a way which no purchaser would accept, unless compelled by a condition which really would be depreciatory. In the ordinary case the purchaser is entitled to proper covenants for title, see Williams V. and P., 3rd ed., pp. 33, 43-4, and authorities there cited. Cure being thus ruled out, the remedy is prevention, i.e., the vendor must learn the existence of claims of adverse rights. Generally speaking, he will be safe from implication of dedication when the property is in lease, unless knowledge of user can be brought home to him or his agents, see *Corsellis* v. *L.C.C.*, 1907, 1 Ch. 704 (affirmed on this point, 1908, 1 Ch. 13), and authorities cited. But when the property is in hand there is a danger. If there is any possible doubt a challenge to the district council in respect of their duties under s. 26 of the L.G.A., 1894, may be suggested. Probably a polite, but evasive, reply would be received, which could be countered by setting up notices and obstructions and informing the council of the fact, with another challenge, and perhaps advertisements in a local paper. After ignoring such a challenge a council could hardly assist to establish a right of way (as to this, and the costs, see the *Thornhill* v. *Weeks* litigation (No. 1) 1913, 1 Ch. 438, (No. 2) 1913, 2 Ch. 464, (No. 3) 1915, 1 Ch. 106). In an advertisement any member of the public who asserted a right of way might also be invited to come forward and be served with a writ for slander of title. In the face of such vigorous assertion of privacy, it might reasonably be hoped that the courts would treat and regard the challenge like that in the marriage service. To exhaust the possibilities, a declaratory judgment under Ord. 25, s. 5, may be mentioned, and, if successful, would preclude doubt. But against passive defendants (including probably the Attorney-General and the district council) it would be costly, and perhaps an order would not be made. And against opposition the substantial barrier and an action on the breach of it would be the better way. If, moreover, the district were openly challenged by notice-board or otherwise, and no one ventured to break the barrier for a year, the chance of a subsequent establishment of a public right of way should be very remote indeed.—Ed., *Sol. J.*]

Sir,—We have read the article in THE SOLICITORS' JOURNAL of the 3rd inst. headed "A caution about incumbrances" and shall be much obliged if you will inform us whether the sentence "But the conveyance said nothing about incumbrances of any sort" means that the conveyance did not contain the usual words "free from incumbrances" in the recital as to the seisin of the vendor and the agreement for sale, *or* whether the article is intended to suggest that words should for the protection of vendors be inserted also in some other part of the form of conveyance.

J. H. & K. R. COBB.

Lincoln's Inn,
12th April.

[The conveyance did contain the words "free from incumbrances," but did not include words protecting the vendor from the existence of unknown incumbrances.—ED., *Sol. J.*]

Justices' Jurisdiction in Matrimonial Cases.

Sir,—As the writer of the article referred to in Mr. H. Lloyd Williams' letter in your issue of the 17th inst., perhaps I may offer some observations he might find useful.

It is difficult to express an opinion without full knowledge of all the circumstances of the case; one would wish to know, for instance, whether the husband in question slept with his wife, or occupied a separate apartment.

But I suggest that the facts, if fully ascertained, would possibly be found to warrant the view that desertion is now subsisting; that persistence of the husband in his present course of conduct constitutes such desertion. The dismissal of the summons would not bar proceedings in respect of desertion subsequent to the dismissal.

The cases in point are *The Duchess of Westminster's Case*, 1919, *Times*, 18th June, and *Powell* v. *Powell*, 1922, P. 278. Desertion is not a withdrawal from a place but from a state of things, *Pulford* v. *Pulford*, 1923, P. 18.

Another line of approach to the case suggests itself, but this is no use now, after the adverse decision of the justices, i.e., that there was no resumption of cohabitation, but only a colourable pretence of such resumption. Two cases, turning on deeds of separation, may be considered—*Robinson* v. *Robinson*, 1890, 89 L.J. 119, and *Rowell* v. *Rowell*, 1900, 1 Q.B. 9.

YOUR CONTRIBUTOR.

Reviews.

The Chief Sources of English Legal History. P. H. WINFIELD, LL.D. Harvard University Press, 1925. $4.

It would be impossible, in the short space available for a review of this book, to give any adequate account of its scope and value. Briefly it may be said that Dr. Winfield's lectures, here printed in book form, must of necessity be consulted by every teacher and student of English Legal History for certainly the next generation, whilst the practical lawyer will find the book both interesting and useful.

The plan of the work is an attempted valuation of the groups of authorities which the student of the History of English Law must consult, together with an account of the more important individual sources in each group. Such is Dr. Winfield's own modest statement, but the reader is left in

a state bordering on amazement. It seems almost impossible that any one man could have made himself so acquainted with the sources and their literature, not only by nature and by content, but also by value, and by the respective values of the different editions.

Although the author hastens to disclaim "any pretence that this book is a bibliography," it need scarcely be added that for the careful reader who recognizes the limits which the author has set himself, the book will be widely used as a bibliography of the History of English Law, and as such it is a perfect specimen of the bibliographer's art. Each "source" is examined as to its nature, value and place, before the reader is told of the various printed editions at his disposal, the commentaries thereon, and their value. The introductions to each chapter are all that could be desired, and of especial value to the researcher are the two chapters on The Statutes and on The Public Records in General.

In addition to all this, however, the author prefaces the main section of his book with two chapters of a general nature on the necessary equipment of the student who would carry out research into English Legal History, and on the existing bibliographical guides. It is also a pleasure to be provided with a really good index; and in this connection we would strongly support Dr. Winfield's plea for *Indices Rerum* in future printed sources of whatever nature (pp. 27-28).

Dr. Winfield recognizes that probably his worst sins will be those of omission; but the omissions which we have noticed are almost all negligible. In the earlier sections on the equipment of the student, Capelli's "Dizionario di Abbreviature" and Giry's "Manuel de Diplomatique" might perhaps have been mentioned with advantage, whilst we believe that Brunner's "Deutsche Rechtsgeschichte" is a book which no student can afford to neglect. In the later sections it is possible that Miss A. J. Robertson's "Laws of the Kings of England from Edmund to Henry I" and Dr. W. C. Bolland's "Manual of Year Book Studies" came out after the book was in print, though it is difficult to see why Professor McIlwain's "High Court of Parliament" was not balanced by Professor Pollard's "Evolution of Parliament" (p. 101), and why the second volume of "Petit Dutaillis," trans. W. T. Waugh, 1915, is omitted (p. 38).

As it is, the book is a mine of information and a monument of learning, and Dr. Winfield has rendered a service which no serious student of his subject can lightly forget. D.

Davidson's Concise Precedents in Conveyancing. With Practical Notes. Twenty-first Edition. By ARTHUR TURNOUR MURRAY, of Lincoln's Inn. London: Sweet & Maxwell, Ltd. Part II.

This second part of the "Little Davidson" which contains an excellent index is valuable not only for the very lucid and instructive notes which precede the various sections, but also as containing quite a lot of useful precedents of partnership articles, settlements and wills not to be found half so easily in the larger and more pretentious books of precedents.

The learned editor calls attention to and explains a large number of difficulties which are at present agitating the minds of conveyancers in his sound prefatory notes to each section. For instance, in the note on "Settlements" attention is called to the fact that the word, unfortunately in our opinion, has obtained an extended meaning under the new legislation so far as it applies to settlements of land the term still remains "of vague import" so far as it is applied to documents dealing with pure personalty.

The little summary of the new law of intestate succession is admirable in every way and extremely useful, but I venture to express some doubt whether the mere layman would altogether approve of the new rules. It is true that some of the jokes perpetrated under the old law of Charles II's time have now been finally suppressed, but the new law is far from being easy to understand.

I venture to express the opinion that no book of precedents under the new law which has yet appeared contains so much useful knowledge for the practitioner in so small a compass and at the same time so easy to find as does the "Little Davidson."

Obituary.

SHERIFF FLEMING, K.C.

Mr. James Alexander Fleming, K.C., Sheriff-Principal of Fife and Kinross, died suddenly, on Monday in last week, at a hotel in Sidmouth, Devon, where he and Mrs. Fleming had gone to spend their Easter vacation. Born in 1855, the Sheriff-Principal was a son of the late Mr. J. S. Fleming, manager of the Royal Bank of Scotland, and was educated at Glasgow Academy, Uppingham, and Edinburgh University, and then entered upon a commercial career. Later, however, he decided to adopt the Law as a profession, and was admitted an advocate in 1883. He built up a large practice and was counsel to the State Law Committee, counsel to the Post Office in Scotland, Sheriff Court Depute, and in 1898 was made one of the four Advocates-Depute; he was appointed Sheriff-Principal of Dumfries and Galloway in 1900, and served as a Director of the Scottish Widows' Fund. He was for many years Vice-Dean of the Faculty of Advocates in the Parliament House, Edinburgh, and, as such, ex-officio chairman of the chief Bar Committees, deputy for the dean in all routine affairs and head of the Faculty's working staff. Sheriff-Principal Fleming was appointed to that high office in 1913 in succession to Mr. T. B. Morison, K.C., and his courts were held at Cupar, Kirkcaldy, Dunfermline and Kinross. As Chairman of the Curators of the Advocates Library, he presided over the important extensions and reorganizations some years ago, being in charge of the negotiations involved in its transfer to the state as a national institution. He took in hand the reporting of the Sessional Cases which the Faculty had acquired from private hands and succeeded in making them a standard authority of reference. Mr. Fleming was Chairman of the Departmental Committee on Sexual Offences against Children in Scotland, the report of which was recognized as a valuable production, and also Chairman of the Commission which recently considered the question of Roman Catholic Schools in Stirlingshire. The various tributes paid to his memory at recent sittings of the courts over which he presided for so long, when a large number of members of the Bar and of the general public attended, afford ample proof of their unqualified confidence in him as a judge and their great respect and affection for him as a man. H.

MR. C. R. GERVEYS GRYLLS.

Mr. C. R. Gerveys Grylls, senior surviving partner in the firm of Messrs. Cowlard, Grylls & Cowlard, Solicitors, Launceston, died on the 13th inst. For many years, up to the time of his death, Mr. Grylls held the appointments of Registrar of the County Court, Clerk to the Justices of the Lipton Division of Devon, Clerk to the Commissioners of Taxes, Clerk to the Governors of Horwell Grammar School, and the John Bewes Charity. From 1889 to 1891 he sat as a member of the Launceston Town Council.

JUDGE JEFFREYS' "LODGINGS."

Judge Jeffreys is said to have found accommodation, as "Judge's lodgings" at the time of the "Bloody Assize," in a Dorchester house which is now in the market. It is a half-timbered structure, part of which belongs to Sir Robert Williams, who will not allow that portion to be tampered with. To avert the danger of any structural interference at all an endeavour is to be made to acquire it as an annexe of the Dorset County Museum. It is opposite that institute, and is suitable for the purpose.

Court of Appeal.

No. 1.

Lake *v.* **Simmons.** 25th March, 1926.

INSURANCE (THEFT)—POLICY—EXCEPTIONS CLAUSE—GOODS "ENTRUSTED" TO CUSTOMERS—CONSTRUCTION—JEWELLERY DELIVERED ON APPROVAL—LARCENY BY A TRICK—"CUSTOMER"—LARCENY ACT, 1916 (6 & 7 Geo. 5, c. 50), s. 1.

The defendant issued to the plaintiff, a jeweller, a policy insuring him against loss by theft of (inter alia) *jewellery which he held in trust or for which he was held to be responsible while in his custody or in the custody of any person or persons to whom he might entrust the same on the condition of sale or return for valuation or inspection or for any other purpose whatsoever. The policy contained a clause excepting liability for loss by theft or dishonesty committed by* (inter alia) *any customer in respect of goods entrusted to them by the assured, unless such loss arose when the goods were deposited for safe custody by the assured with such customer. During the currency of the policy, a woman E. called from time to time at the plaintiff's shop and purchased small articles of jewellery, for which she paid from time to time by cheque. After several of these transactions had been completed and settled, she obtained from the plaintiff two valuable pearl necklets, one worth £700 and the other worth £750, by falsely representing to him that the one was for her husband's approval, and the other for her sister's fiancee's approval, with a view to purchase by her husband and her sister's fiancee respectively. She made various other false statements, and having obtained the necklets converted them to her own use. She was afterwards convicted on her own confession of larceny by a trick, and was sentenced to sixteen months' imprisonment.*

Held (*Atkin, L.J. dissenting*), *that the woman was a customer of the plaintiff and the plaintiff had entrusted the necklets to her within the meaning of the exceptions clause, and the defendant was therefore not liable under the policy.*

Decision of McCardie, J., *reversed.*

Appeal from a decision of McCardie, J. The plaintiff, a jeweller, carrying on business at Exeter, claimed from the defendant, an underwriter at Lloyd's, sued on behalf of himself and other underwriters, damages for breach of a contract of insurance contained in a Lloyd's policy dated 28th December, 1922, by which the defendant and other underwriters, in consideration of a premium of £60, agreed to insure the plaintiff against loss by theft from whatever cause or misadventure to pearls and precious stones, the property of the plaintiff, or which he held in trust, or for which he might be responsible, up to the value of £16,000. The plaintiff said that during the currency of the policy two pearl necklaces valued at £700 and £750, the property of, or in the custody of, the plaintiff, or for which the plaintiff was responsible, were lost by theft. The defendant pleaded that the loss was not caused by a peril insured against and he relied on an exceptions clause in the policy, the material part of which was as follows: "Loss by theft or dishonesty committed . . . by any customer or broker, or broker's customer, in respect of goods entrusted to them by the assured, his or their servants or agents, unless such loss arise when the goods are deposited for safe custody by the assured, his or their servants or agents, with such broker or customer, or broker's customer."

The facts were that early in March, 1923, a woman named Ellison called at the plaintiff's shop and bought jewellery to the value of £30, for which she paid by cheque on 6th March. On that day she bought a pair of old Sheffield entreé dishes for £16 16s. and paid that sum by cheque on 21st March. She also bought a diamond three-stone ring, which she paid for on 4th April. About this time Ellison told the plaintiff that her husband intended to give her as a birthday present a pearl necklet of the value of about £1,000, and asked the plaintiff to obtain several necklets for her inspection. He accordingly obtained some necklets from other firms on sale or return. On 16th March the plaintiff showed Ellison some necklets, from which she picked out one containing 121 pearls at a sale price of £1,100, and another containing 139 pearls at a sale price of £1,000, and she asked the plaintiff to permit her to take them to Dawlish for inspection by her "husband," who was temporarily engaged on business in the Ruhr. On 19th March Ellison called on a pawnbroker at Bristol and handed him the first-named necklet, which she stated was a pre-war present given to her by her husband and had been valued at £1,500. The pawnbroker agreed to try to sell the necklet on commission, and advanced Ellison £300 in cash on account. Ellison also told the pawnbroker that she had another similar necklet which had been "bought out of excess profits" during the war; that she was formerly a Miss Bosanquet, of the family of bankers; and that her brother was the well-known cricketer. On 20th March Ellison took the necklet containing the 139 pearls back to the plaintiff and said that her husband had chosen the other necklet as a birthday present for her, and that he had intended to call and pay for it, but he was yachting with the owner of Luscombe Castle, a well-known and wealthy resident at Dawlish. Those statements were untrue. On 23rd or 24th March Ellison again called on the plaintiff and asked to be allowed to take away the necklet containing the 139 pearls to show it to a Commander Digby, who was going to marry her sister. "Commander Digby" was a fictitious person. On 4th April she was allowed to take the necklet to show it to Digby. Next day she took it to the pawnbroker at Bristol, who agreed to try to sell it on commission, and paid her £250 on account. On 10th April the pawnbroker sold the necklets for £800, and paid Ellison a further £160. On 16th April Ellison gave to the plaintiff a cheque for £1,350, drawn by her on the Holborn branch of Lloyds Bank, being £1,100 for the first necklet and £250 for the second necklet, which she said had been bought by "Commander Digby," who intended to pay the balance at once. Ellison had no account at the Holborn branch of Lloyds Bank. The woman Ellison was afterwards convicted of stealing the necklets and was sentenced to eighteen months' imprisonment, having been previously convicted of fraud. McCardie, J., held that the loss was due to larceny by a trick by a customer, but that the goods had not been "entrusted" to Ellison as a customer within the meaning of the exception. He gave judgment for the plaintiff. The defendant appealed.

BANKES, L.J., in a written judgment, said: At the trial before McCardie, J., the defendant contended that he was not liable upon the policy upon two grounds, viz. (1) that the offence of which the woman Ellison was really guilty was that of obtaining the goods by false pretences, which was not covered by the policy, and (2) that the case fell within the exception, as the articles had been entrusted to a customer. To this the plaintiff replied that the offence of the woman Ellison was larceny by a trick which was covered by the policy, and that the woman was not a customer. The judge decided the first point in the plaintiff's favour. I consider that the judge was amply justified in arriving at his decision on this point and that there is no ground for interfering with it. Upon the other question as to whether the woman was a customer, the judge decided in the defendant's favour, and I think that he was clearly right in so deciding. The question upon which most stress has been laid in this court was that there was no entrusting of the articles to the woman even assuming that she was a customer. We are told that the point was argued before the judge in the court below, but he does not deal with it beyond saying that the word "entrust" is ambigious in view of the context: I cannot under these circumstances think that the point was elaborated before him in the same way in which it has been elaborated in this court. The ground upon which the judge decided against the defendant was that although the woman was a customer of the plaintiff, the articles were not entrusted to her *quâ* customer,

that is to say, in the capacity of an intending or possible purchaser. With respect to the judge I am unable to agree with the construction which he placed upon the exceptions clause. In my opinion the clause is aimed at excluding from the risk undertaken by the insurer losses which may be likely to arise from the misplaced confidence of the assured in persons whom he employs or with whom he does business. If, therefore, the assured in the present case entrusted the articles in question to the woman Ellison because she was his customer, the case, in my opinion, falls within the exception. On this point, therefore, I am unable to agree with the view taken by the judge.

It remains to consider the contention that upon the facts as found there was no entrusting of the articles to the woman Ellison. The point is put in this way. It is said that once it is established that the woman Ellison, in taking the articles, was guilty of larceny by a trick, no question of entrusting the articles to her could arise, as the law regards the act of the woman under such circumstances as a taking of the articles without the consent of the owner. (See Larceny Act, 1916, s. 1 (1) (2)). This is no doubt true so far as the criminal law is concerned, and it is a very natural and proper provision to have made in order to prevent a thief taking advantage of his own wrong and relying upon a possession which he obtained unlawfully. Though true of the thief, it is obviously not universally true " that no one can rely upon an entrusting " where the goods have been stolen by a trick : for instance, assume a case where an employer sought to dismiss his employee for gross carelessness in entrusting valuable articles to a thief. It would clearly be no answer for the employee to set up that the articles were stolen by a trick and that there was therefore no question of entrusting the articles to anyone. It is material also in dealing with this point to bear in mind the narrow, though very substantial, dividing line between larceny by a trick and larceny by a bailee. The narrowness of the dividing line may for present purposes be illustrated thus. The woman in question had a guilty mind at the moment she obtained possession of the articles. She was, therefore, rightly held guilty of larceny by a trick. If at the moment she received the articles she had honestly intended to show them to the persons whose names she gave to the assured, yet at the instant she got into the street had changed her mind and decided to steal them, she would not have been guilty of larceny by a trick, but of larceny as a bailee. In the one case, according to the contention of the appellant, the respondent could not be heard to say that he entrusted the goods to the woman, in the other he would be entitled to say so. In other words, the one case is not covered by the exception clause, and the other case is covered. Is this the reasonable interpretation to be put upon the language of this policy ? I think not. Both in the body of the policy and in the exceptions clause the words " theft " and " entrusting " occur. It is, I consider, plain that in the clause defining the risk the word " theft " is used in the most general sense as including all kinds of theft. Unless there were some very plain words limiting the meaning of the word " theft " in the exception clause to some particular description of theft, it would seem clear that the words should be read as having the same meaning in all parts of the policy. The fact that " dishonesty " is coupled with theft in the exception clause seems to me to point to a desire to add a something which would be entirely meaningless unless it was introduced with a view of excluding any technical construction of the word " theft." I turn now to the word " entrusting." In its ordinary and natural meaning the expression includes a case of misplaced confidence, as well as a case of well-justified confidence. It covers the case of a dealing with a dishonest man as well as that of a dealing with an honest one. It is only by associating the expression with particular descriptions of theft that it is possible to deprive the expression of its full and natural meaning. Once the conclusion is arrived at that the parties to this contract, when using the word " theft " in the exceptions clause, intended to include all classes of theft, the argument in favour of putting some exceptional or technical meaning on the expression " entrusted " loses its force. In the clause defining the property insured the expression " entrusted " is used in its widest sense as covering an entrusting to any person on conditions of sale or return, for valuation or inspection, or for any other purpose. It appears to me that what the parties had in mind in this provision are the acts and intention of the assured apart altogether from any question of the intention of the person to whom the goods are entrusted. The same is, I think, true of the exceptions clause. In my opinion there is nothing in the language of the policy to lead to a conclusion favourable to the respondent's case on this point. On the contrary, I think the exceptions clause is directly aimed at misplaced confidence. For the reasons I have given this appeal succeeds and must be allowed. The judgment for the plaintiff must be set aside and judgment entered for the defendant, with costs.

WARRINGTON, L.J., read a judgment to the same effect.

ATKIN, L.J., read a dissenting judgment, in the course of which he said, dealing with the question whether the goods were " entrusted " to Ellison. In my judgment the finding that these goods were stolen by Ellison in the circumstances of the case makes it impossible for the goods to have been entrusted to her by the true owner. Larceny by a trick is merely a form of stealing, and is common-law larceny. The circumstances that the true owner makes a delivery in fact to the thief does not prevent the transaction from being theft where the owner is tricked into making the delivery, and intends to deliver the possession, and not to transfer the property (or the right to transfer the property), and the recipient has at the time the *animus furandi*. In such a case, by common law, there is a taking *invito domino* : a taking, by s. 1 of the Larceny Act, 1916, " without the consent of the owner." In the present case Ellison stole the respective necklaces on 16th March and 4th April in the plaintiff's shop the moment she obtained possession of them. She stole them just as completely as though she had secretly taken them off the counter and hidden them in her bag. This is now accepted by the whole court. She has indeed admitted this offence, and been sentenced to imprisonment for it. That she could at one and the same time both take the goods without the consent of the true owner and be entrusted with the goods by the true owner is to my mind a logical absurdity which I do not find it necessary to admit into our law. It is not, I think, disputed that the word " entrust " implies a consensual act ; a real consent on the part of the entruster. It is perhaps the most apt word, and the word most commonly used, to describe the creation of a bailment, a delivery of a chattel on trust to perform some act or service in respect of it. I cannot think it arguable that in the present case a bailment was created. If it were, Ellison would justify her possession until the bailment was determined either by the bailor revoking his consent, or by her wrongful dealing with the chattel in breach of the terms of the bailment. But if she stole the goods, she was from the first moment a trespasser. Larceny is a form of trespass. This is not a technicality of the criminal law, but a principle as old as the common law ; and governs civil rights and procedure as much as obligations and procedure in matters of crime. If the customer induced the jeweller at the revolver point to hand over jewellery, so that there was delivery in fact, would it still be a technicality of the criminal law to say that there was no entrusting ? Or if the jeweller handed to the customer a diamond ornament in mistake for a plain gold ornament, to the customer's knowledge, would the same result follow ? But these are precisely the forms of larceny mentioned in the Larceny Act, ss. 1 (2), (1) (*b*) and (*c*), following (*a*), by any trick, and they appear to me to give rise to precisely the same considerations and negative consent both in criminal and civil matters. Appeal allowed.

COUNSEL: *Van den Berg* and *Gorman*; *J. B. Melville.*
SOLICITORS: *Windybank, Samuell & Lawrence*; *Kenneth Brown, Baker, Baker*, for *Dunn & Baker*, Exeter.

[Reported by T. W. MORGAN, Esq., Barrister-at-Law.]

High Court—King's Bench Division

Jones (H.M. Inspector of Taxes) *v.* Nuttall.

Rowlatt, J. 11th March.

REVENUE—INCOME TAX—POULTRY FARMING—HUSBANDRY—ASSESSMENT OF PROFITS—SCHEDULES B AND D OF THE INCOME TAX ACT, 1918, 8 & 9 Geo. 5, c. 40.

The respondent was a poultry farmer who bred poultry and sold the eggs therefrom. Held, that the respondent was not carrying on a trade within the meaning of Sched. D, but that his occupation was husbandry within the meaning of Sched. B, of the Income Tax Act, 1918, and that he was entitled to be assessed under that schedule in respect of the profits of his husbandry.

Case stated by the General Commissioners for the Amounderness Division of Lancashire. The question raised was whether profits arising from the breeding and sale of poultry and the sale of eggs by a poultry farmer were assessable to income tax as the profits of a trade under Sched. D of the Income Tax Acts. The respondent, Mr. William Nuttall, appealed to the Commissioners against the estimated assessment of £200 under Case 1 of Sched. D of the Income Tax Acts in respect of profits from the business of a poultry farmer. The following facts were proved or admitted. The respondent was the occupier of three acres of land at Longridge, Lancashire, for which he paid a rental of £10 per annum. He did not till any part of the land, which was all under grass. In houses and pens erected on the land he kept about 350 head of poultry. His chief and practically sole business consisted in the production and sale of eggs, of which he sold approximately 50,000 per annum. The birds were raised from his own sittings of eggs, and the surplus cockerels weeded out and sold each year. Hens past laying also were sold. The respondent kept no birds for show or especially for breeding purposes. All the food for the poultry was bought by the respondent. Upon the part of the land unoccupied by the poultry houses two cows grazed during the summer and four sheep during the winter. On behalf of the respondent it was contended that he was a poultry farmer pure and simple, and was therefore entitled to be assessed under Sched. B; and that poultry farming pure and simple was husbandry in the truest sense of the word. On behalf of the Crown it was contended, that poultry farming was not husbandry within the meaning of Sched. B of the Income Tax Acts; that the profits derived by the respondent from the breeding and sale of poultry and from the production and sale of eggs did not arise from the occupation of land so as to fall within Sched. B; and that the operations carried on by the respondent were in the nature of trade within the meaning of Case 1 of Sched. D of the Income Tax Acts. The Commissioners held that poultry farming, as long as it was poultry farming pure and simple, was husbandry, and found in favour of the respondent.

The Crown now appealed.

ROWLATT, J.: The decision of the Scottish Court in *Lean* v. *Ball*, 1925, Scots L.T. 617, which appeared to him to be full of sound law and good sense, must be followed in the present case. There a distinction was drawn between the case where land was used merely as so much space on which poultry and such creatures could exist, and the case where the stock on the land lived to a material extent upon the fruits of the soil: vegetable, insect and mineral. In the present case the substantial object was the sale of eggs, and it was competent to the Commissioners to find that the respondent was using the land for his poultry. He was working his land so as to make it yield more than it otherwise would, but he was not exercising a trade upon it. In his (his Lordship's) view, Commissioners in future would be well advised to follow the line of distinction laid down in the above Scottish case. Here the Commissioners had come to a right decision, and the appeal would be dismissed.

COUNSEL: For the Crown, *The Attorney-General* (*Sir Douglas Hogg*, K.C.), and *R. P. Hills*; for the respondent, *A. M. Latter*, K.C., and *P. B. Morle.*

SOLICITORS: For the Crown, *Solicitor of Inland Revenue*; for the respondent, *A. E. Hamlin & Co.*

[Reported by COLIN CLAYTON, Esq., Barrister-at-Law.]

Societies.

Solicitors' Benevolent Association.

The monthly meeting of the directors was held at The Law Society's Hall, Chancery-lane, London, on the 14th inst., Mr. A. G. Gibson in the chair. The other directors were The Right Hon. Sir William Bull, Bart., Sir A. Copson Peake (Leeds), and Messrs. E. E. Bird, E. R. Cook, T. S. Curtis, E. F. Dent, Adam Fox (Manchester), E. B. Knight, H. A. H. Newington, P. J. Skelton (Manchester), M. A. Tweedie, and A. B. Urmston (Maidstone). £918 was distributed in grants of relief; 148 new members were admitted; and other general business transacted.

United Law Society.

A meeting was held in the Middle Temple Common Room on Monday, the 29th ult. Mr. L. F. Stemp in the chair. Mr. C. T. R. Llewellyn moved "That in the opinion of this House the case of *Parkinson* v. *College of Ambulance and Harrison*, 1925, 11 K.B. 1; L.J., K.B. 1066; 133 L.T. 135; 40 T.L.R. 886, was wrongfully decided." Mr. James McMillan opposed. There also spoke Messrs. H. W. Pritchard, W. S. Chaney and L. F. Stemp. Mr. Llewellyn having replied, the motion was put before the House and carried by three votes.

A meeting was held in the Middle Temple Common Room on Monday, the 12th inst. Mr. F. H. Butcher in the chair, at which the Right Hon. Sir William Bull, Bart., M.P., addressed the House on "Five Minutes in India." Mr. J. R. Yates also spoke.

A meeting was held on Monday, the 19th inst., in the Middle Temple Common Room, Mr. F. H. Butcher in the chair. Sir Albion H. Richardson moved "That this House approves of the proposals made by the Coal Commission in their report." Mr. C. Willoughby Williams opposed. There also spoke Messrs. H. V. Rabagliati, N. Tebbutt, W. J. B. Howe (visitor), C. P. Kains Jackson, and J. W. Morris. The hon. opener having replied, the motion was put before the House and carried by ten votes.

The annual general meeting of the Society will be held at 7.45 p.m. next Monday, the 26th inst., in the Middle Temple Common Room.

Moot at Gray's Inn.

A CRIMINAL APPEAL.

A Moot was held in Gray's Inn Hall last Monday, Mr. Justice Wright presiding, when the following case was argued in accordance with the practice of the Court of Criminal Appeal:—

John Doe was convicted on three separate counts of fraudulent conversion in one indictment. He was charged as follows:—

(1) That being manager in sole charge of a business owned by two elderly ladies who left its conduct entirely to him, he fraudulently converted certain goods of the business.

(2) That he fraudulently converted £50 under the following circumstances: He had received from X by crossed cheque £50 to be employed as deposit for the purchase of a business (John Doe professing in his spare time to act as a business transfer agent). Negotiations for the transfer of the business fell through. John Doe failed on request to repay the £50 to X. At the date of his arrest his bank account, into which he had paid the cheque, was exactly £50 in credit, but was garnisheed the following day for another debt exceeding £50.

(3) John Doe was treasurer of a holiday fund club, of which he was also a member, and paid the subscriptions into an account at another bank than that referred to under (2), into which and out of which he paid and drew other moneys. He was arrested before the holiday date arrived. At that date this account was slightly overdrawn. He then possessed

certain securities which were then of a market value exceeding the amount of the fund, but which by the date of the trial had unexpectedly become worthless. He had other liabilities and no other assets. The prisoner appealed to the Court of Criminal Appeal, contending, among other grounds of appeal, that there was no evidence on which he could be convicted.

Mr. Justice Wright, in his "judgment," was of opinion that the conviction in counts (1) and (2) should be upheld, but quashed the conviction on count (3) on the grounds (1) that the prisoner was the servant of the owners of the business and had fraudulently converted goods entrusted to him; (2) that the refusal to pay on demand was evidence of conversion and the jury had found fraudulent intent; (3) that the evidence was on the whole insufficient. The prisoner might have been actuated by miscalculation or negligence, and the court in its discretion gave him the benefit of the doubt.

Inner Temple Moot.

A PEARL IN AN OYSTER.

A moot was held on Monday night in the Inner Temple Hall before the Lord Chief Justice. The following appeal was argued:—

"'A' orders a barrel of oysters from a local fishmonger 'D.' The fishmonger procures them from an oyster merchant 'B,' and supplies them to 'A,' who pays for them. Opening some of the oysters, 'C,' a servant of 'A,' finds in one of them a valuable pearl and puts it in his pocket, intending to keep it.

"The pearl is claimed by the merchant 'B,' the fishmonger 'D,' the final purchaser 'A,' and the servant 'C.'"

In the court below judgment was given in favour of "A." "B," "C" and "D" appeal.

Counsel appearing were: For "B," J. B. Lloyd (barrister) and S. Benady (student); for "C," H. G. Willmer (barrister) and S. Levine (student); for "D," O. H. Moothan (barrister) and E. R. Haylor (student); for "A," H. Lloyd Williams (barrister) and G. Correroy (student).

The Lord Chief Justice affirmed the judgment of the court below, holding that the pearl belonged to the final purchaser "A," by right of occupancy.

Mr. Justice McCardie on "Success in Public Life."

Mr. Justice McCardie was the guest of the Sylvan Debating Club at its annual dinner at the Hotel Victoria on Monday. Mr. A. H. Sidney Woolf, the president, was in the chair.

Major Barry O'Brien, proposing the toast of "The Club," said it was founded as long ago as 1868. Recalling the work of the club in past years, he said they desired to pay tribute to the memory of Lord Northcliffe, who had been their hon. treasurer and been an enormous asset to it.

Mr. Justice McCardie, replying to the toast of his health, said that in the moments of rest and quiet thought that every man ought to indulge in he always dwelt on the silent workers of the world who, without thought of distinction or published announcement, did the things which, after all, made for the national goodness and the national greatness. Over the vast period of history covered by the club, it had sent out year by year into the activities of the world men who had taken their part in the life and movements of the time. After all, debating societies were the schools and universities of public speech.

To-day, even more so than sixty years ago, when the club was founded, the power of the platform, the power of the Bar, and the power of the Press played a vital part in the history of the country. Mr. Joseph Chamberlain was a name of great memory, and he had reason for remembering him. At a small gathering Mr. Joseph Chamberlain once said that, in his view, what success he had in public life was due to the continuous and unswerving effort he made to improve his speech and power of utterance in the debating club to which he belonged.

Referring to the case of the rules of the society providing that full notes might be made of the speech to be delivered, but that they might not be read by the speaker, Mr. Justice McCardie said that at different times he had seen notes Mr. Gladstone, Mr. Joseph Chamberlain and Mr. John Bright made for their speeches, and in every case of an important speech the keynote of every point was indicated by a word or a phrase, while every important phrase was set out in full in the note. In his view there never was a first-rate speech of importance delivered that was not one of careful preparation.

Reference had been made to the judicial position. The question from time to time came to one's mind, "What is judicial success?" He had come to the view that the only praise that a judge could give of himself was the praise given by a woman of her husband—namely, "He is not ideal, but he is satisfactory." (Laughter.) The task of the judge was that of ascertaining the truth. Whether they succeeded in reaching the truth or were possessed of the learning desired, at all events his colleagues and himself claimed the qualities of fearlessness, honesty and independence. (Cheers.) Those three qualities were the basis of the English judicial system, and he hoped that they would remain as long as our race and our language lasted. (Cheers.)

Rules and Orders.

LAW OF PROPERTY.

FEES OF THE MINISTRY OF AGRICULTURE AND FISHERIES.

(*Continued from p.* 570).

PART II.

Fees to be taken in respect of certain transactions relating to commons and recreation grounds:—

	£	s.	d.
1. On a consent under the Law of Commons Amendment Act, 1893,(*a*) Light Railways Act, 1896,(*b*) Section 21, Commons Act, 1899,(*c*) Section 22, to the inclosure, approvement, or grant of part of a common, or under the Law of Property Act, 1925, Section 194, to the erection of any building or fence or construction of any other work whereby access to a common is prevented or impeded	2	0	0
2. On an approval of a resolution under Sections 193 (1) (*d*) (ii) of the Law of Property Act, 1925, excluding land from the operation of that Section or under Section 194 (3) (*b*) excluding land from the operation of Section 194	2	0	0
3. On confirmation of Regulations under Commons Act, 1908(*d*)	3	0	0
4. On an order imposing limitations and conditions under Section 193 of the Law of Property Act, 1925, a sum not exceeding ..	10	0	0
5. On the deposit of a Deed under Section 193 (2) of the Law of Property Act, 1925	0	10	0
6. On a certificate under Section 19 (1) of Development and Road Improvement Funds Act, 1909,(*e*) as to suitability of land proposed to be given in exchange for land to be taken from common	2	0	0
7. On an approval of a sale under Section 27 of Commons Act, 1876,(*f*) of land allotted for recreation or field gardens under the Inclosure Acts, 1845 to 1899	2	0	0

(*a*) 56–7 V. c. 57. (*b*) 59–60 V. c. 48.
(*c*) 62–3 V. c. 30. (*d*) 8 E. 7. c. 44.
(*e*) 9 E. 7. c. 47. (*f*) 39–40 V. c. 56.

PART III.

Fees to be taken in respect of transactions arising out of the conversion of perpetually renewable leases and underleases into long terms under Section 145 and the XVth Schedule of the Law of Property Act, 1922, as amended by the Law of Property (Amendment) Act, 1924, and the Law of Property Act, 1925:—

	£	s.	d.
1. On a determination by the Minister as to the date of notice to determine lease or underlease (Paragraph 10 (2) of the XVth Schedule) ..	2	0	0
2. On a determination by the Minister as to whether a lease or underlease or assignment or a copy thereof ought to be endorsed (Paragraph 10 (2) of the XVth Schedule) ..	1	0	0
3. On a direction by the Minister as to the method of ascertaining annual instalments of additional rent (*2nd Schedule, Law of Property (Amendment) Act*, 1924, *Paragraph* 5 (3)), a sum not exceeding	6	0	0
4. On a direction by the Minister fixing the date upon which a fine must be deemed to be payable (*Paragraph* 12 (3) *of the XVth Schedule*) a sum not exceeding	6	0	0
5. For the fixing by the Ministry in any particular instance of the percentage of annual value of land to be treated as added to fines, &c., for fixing compensation for loss of right to re-enter where the right to renewal depends on the dropping of a life (*Paragraph* 12 (6) *of the XVth Schedule as amended by the Law of Property (Amendment) Act*, 1924, *and the Renewable Leaseholds Regulations*, 1925) ..	2	0	0

PART IV.

Apportionment of Tithe Redemption Annuities under the Tithe Annuities Apportionment Act, 1921,(a) and of Rents (including quit rents, chief rents, or other annual or periodical rents issuing out of land and redemption thereof under Sections 191 and 192 of the Law of Property Act, 1925).

1. On an order or certificate for the apportionment of a tithe redemption annuity or a rent a fee calculated in accordance with the following scale :—

(a)

Number of separate properties or areas in respect of which apportionments are desired.	Fee where no map is required and the same lands are charged with annuities or rents payable to :—	
	One Annuitant or Rent Owner.	More than one Annuitant or Rent Owner for each additional Annuitant or Rent Owner.
	£ s. d.	£ s. d.
Two	1 10 0	0 15 0
Three	2 0 0	1 0 0
And for each further area separately apportioned	0 10 0	0 5 0
For each further Annuity or Rent on other lands to be apportioned by the same Order.	Add *one-third* of the fee calculated as above.	

(b)

Where maps are required an additional amount will be payable on the following scale :—

Area to be mapped.	One Annuitant or Rent Owner.	Each additional Annuitant or Rent Owner.
	£ s. d.	£ s. d.
Not exceeding 5 acres	2 5 0	1 1 0
,, ,, 10 ,, ...	2 10 0	1 4 0
,, ,, 15 ,, ...	2 15 0	1 7 0
,, ,, 20 ,, ...	3 0 0	1 10 0
For each further 20 acres beyond 20	0 7 6	0 4 6

2. On a certificate as to the amount in consideration of which a tithe redemption annuity or a rent may be redeemed.

	£ s. d.
Where the rent does not exceed 10s.	1 0 0
Where the rent exceeds 10s. a fee of £1 for the first 10s. and for each additional 10s. or fractional part of 10s. to £5	0 5 0
For each £5 or fractional part of £5 beyond £5	0 5 0

(a) 11-2 G. 5. c. 20.

PART V.

On an award order consent or other instrument issued by the Minister not otherwise provided for such fee as the Minister may determine, regard being had to the circumstances of each particular case.

This Schedule of Fees shall, in substitution for any existing schedule or scale of fees,(a) apply to any transaction herein referred to in any proceedings commenced on or after the 1st January, 1926.

The Minister of Agriculture and Fisheries hereby approves the foregoing Schedule of Fees.

In witness whereof the said Minister has hereunto set his official seal this nineteenth day of February, Nineteen hundred and twenty-six.

(L.S.) *F. L. C. Floud,*
Secretary.

Approved :— *Curzon,*
Stanley,
Lords Commissioners of His Majesty's Treasury.

27th February, 1926.

(a) *See* S.R. & O. 1922, No. 1083.

CENTRAL CRIMINAL COURT.

Mr. Justice Rowlatt is the Judge at the April session of the Central Criminal Court, which was opened at the Sessions House, Old Bailey, on Tuesday. The Common Serjeant (Sir Henry F. Dickens, K.C.) who has been spending the Easter vacation in the South of France, has recovered from the attack of neuritis, from which he has been suffering, and will resume his judicial duties at the Court in the course of the session.

An early edition of the calendar contains the names of sixty-four persons for trial, but several of the cases have stood over from the last session.

Legal News.

Professional Announcement.

Messrs. Reynolds & Sons desire to announce that they have taken into partnership Mr. GERALD THOMAS GORST, who has been associated with them since 1922. The business will be continued at The Clock House, 7, Arundel Street, Strand, W.C.2, under the style of Reynolds, Sons & Gorst.

Appointments.

To fill the vacancy caused by the transfer of Mr. T. W. Fry from Tower Bridge Police Court to Bow-street, Mr. ALICK J. TASSELL, the Greenwich and Woolwich magistrate, goes to Tower Bridge. Mr. Tassell will be succeeded by Mr. W. H. S. OULTON, who has for the last three months been sitting at Lambeth Police Court. Mr. T. SCANLAN is transferred from the South Western Police Court to Lambeth, and Mr. J. B. SANDBACH, K.C., appointed to the South Western. Mr. Scanlan took his seat at Lambeth on Monday for the first time.

Mr. WILFRID H. ROBINSON, Assistant Solicitor in the office of Mr. George Livesey, LL.B., Town Clerk of Wallasey, has been appointed to a similar position in the office of Mr. L. C. Evans, Town Clerk of Salford. Mr. Robinson was admitted in 1925.

Mr. W. ALEXANDER CULLEN, Solicitor, Deputy Town Clerk, Bathgate, Midlothian, has been appointed Town Clerk of that borough, in succession to the late Mr. Will Allan.

Wills and Bequests.

Mr. Philip Charles Conway, Westminster and Bow-street, a well-known solicitor, practising in the Metropolitan Police Courts, left £7,657. He gave : £250 to the Bank of England Lodge, in trust for hospitality and entertainment as the Master may determine ; £150 to the Mayor of Westminster for the time being, for prizes for swimming at the Westminster Swimming Club ; His portrait in oils to the Westminster Swimming Club ; £500 to his wife for five years, and then for the Commissioner of Metropolitan Police for the benefit of the Metropolitan Police Athletic Association in connection with their ground at Imber Court. On the death of his wife he left the residue of his property to the Royal Society for such purposes of national character with regard to increased food production in the British Isles, trusting they will have regard to his wishes as to his farms in Wales. He stated : With regard to my farms and lands in Carnarvon, it has always been my desire that such farms should be used for some scheme of research, experiment or education in agriculture, afforestation, poultry, and sheep farming, in the interest of food production generally to a much greater extent than at present existing, such increased food production being of the greatest importance in national interests as I conceive them, whether in peace or war.

Sir Colin George Macrae, J.P., of Moray-place, and Castle-street, Edinburgh, Writer to the Signet, of Messrs. Macrae, Flett, who died on 9th December, aged eighty-one, left personal estate in Great Britain valued for probate at £45,047.

The Right Hon. Sir Robert Edwin Matheson, LL.D., of Belgrave-square, Monkstown, Dublin, for many years Registrar General for Ireland, who died on 10th January, aged eighty, left personal estate in England and the Irish Free State valued at £9,826.

Mr. John Thomas Carrane (seventy-four) of St. Josephs, Albert-road, Wellington, Salop, solicitor, formerly election agent of the late Sir Charles Henry, left estate of the gross value of £9,463.

Mr. Charles Scott-Chad, Pynkney Hall, King's Lynn, and Palace Gardens-terrace, Kensington, barrister-at-law, who died in February, aged sixty-eight years, left estate of the gross value of £142,447, with net personalty £105,525.

Mr. Walter Herries Pollock, Alton, Hants, barrister-at-law, for many years editor of the "Saturday Review," author of numerous books and of several plays, left estate of the gross value of £2,262.

Mr. Woodforde Beadon Woodforde, of Arundel, Duffield-road, Derby, solicitor, for forty years Registrar of Derby and Long Eaton County Courts, left estate of the gross value of £6,639.

Mr. Henry Wordsworth Clemesha (52), solicitor, of Garford House, Watling-street-road, Preston, Lancs, left estate of the gross value of £2,898.

Mr. Henry Fielding, Canterbury, solicitor, left estate of the gross value of £18,315.

"MORAL TURPITUDE."

It is learned from Washington that the bill which the House Committee on Immigration is drafting provides for the elimination of the "moral turpitude" clause.

The removal of this clause was regarded as inevitable after Vera Countess Cathcart won her fight with the immigration authorities. She was the 252nd person excluded on the ground of "moral turpitude."

FAULTY PETITION.

How almost all the signatures to a public petition to the House of Commons, one of the promoters of which was Mr. George Lansbury, M.P., were invalidated by a curious oversight, is disclosed in the report, which was issued on the 15th inst., of the Select Committee of the House on Petitions. This petition, which was presented by Mr. S. Saklatvala, M.P., in February, urged that the imprisoned Communists should be released. There were numerous signatories, but the report only records eleven, the explanation being:

> "Further signatures to this petition have not been counted, since they contravene the rule of the House requiring all signatures to appear on sheets headed by the prayer of the petition."

Approximately 865,000 signatures are reported to have been attached to the petitions praying that "pending the complete ownership by a public authority of all trams, omnibuses, and tubes in the London traffic area, no steps should be taken which would increase the difficulty of the travelling public, and tend to leave them entirely dependent upon a privately-owned monopoly."

THE ECONOMY BILL.

A memorandum was issued on Saturday last giving details of a financial resolution dealing with expenditure likely to be incurred under the Economy (Miscellaneous Provisions) Bill. It is explained that under existing legislation the rates of Exchequer contribution during the extended period as fixed by the Second Schedule of the Unemployment Insurance Act, 1925, are to be somewhat lower after 1st January, 1928, than before that date. The rates so fixed in respect of exempt persons are as follows:—

During the extended period or, if the extended period does not expire on or before 1st January, 1928, during the period ending on that date: For every contribution paid in respect of a man, 2½d.; of a woman, 2¼d.; of a boy, 1¼d.; and of a girl, 1¼d.

During such time as the extended period continues after 1st January, 1928: For every contribution paid in respect of a man, 2d.; of a woman, 1¾d.; of a boy, 1d.; and of a girl, ¾d.

Under the Economy Bill the rates of Exchequer contribution during the extended period in respect of the various classes of persons are to be the same after 1st January, 1928, as before that date.

It is accordingly proposed in the case of exempt persons that the rates at present payable shall continue throughout the extended period, both before and after 1st January, 1928. As these are somewhat higher than those at present authorized for the period after that date a financial resolution is necessary to authorize the increase. The annual cost—the amount by which the Exchequer contribution proposed in the Bill in respect of exempt persons exceeds that which would otherwise be payable—is estimated at about £28,000 per annum, beginning on 2nd January, 1928.

QUEEN ANNE'S BOUNTY AND THE NEW TITHE ACT.

In the report of the Governors of Queen Anne's Bounty for the year ended 31st December, 1925 (Stationery Office, price 3s.), reference is made to the important duties laid upon the Governors by the Tithe Act of 1925, under which the whole of the tithe rent-charge attached to benefices will, on a predetermined day, probably 31st March, 1927, become vested in Queen Anne's Bounty in trust for the incumbents, but with wide powers of management by the Governors and subject to provisions whereunder the tithe rent-charge is to be extinguished within eighty-five years by sinking fund payments. The Act provides for the purpose of collecting the tithe rent-charge that Queen Anne's Bounty is to divide the country into areas and constitute a collection committee for each area. The costs of collection will fall on the annual tithe rent-charge, but the Governors are given powers, and have agreed, to pay their own expenses of administration out of their corporate funds. The surplus of general revenue available for 1926, after carrying a further sum of £25,000 to the reserve against depreciation, is £40,111, and this, the report states, is the whole amount available for the annual grants towards future dilapidations of benefices not exceeding in net value £250 a year.

MR. JUSTICE TOMLIN ON PATENT AGENTS.

The Chartered Institute of Patent Agents gave a dinner on the 16th inst., at the Grand Hotel, Northumberland-avenue, Mr. Hubert A. Gill presiding. The toast of "The Bench and the Bar," proposed by Mr. W. J. Tennant (past president), was acknowledged by Mr. Justice Eve, in the absence of the Lord Chief Justice, and by the Solicitor-General (Sir Thomas Inskip, K.C., M.P.); and that of "Our Guests," submitted by Mr. A. G. Bloxam (vice-president), was replied to by Mr. Chattock, president of the Institution of Electrical Engineers, and Sir Dugald Clerk, F.R.S.

Mr. Justice Tomlin, in proposing the toast of "The Chartered Institute," said that its name aroused more mixed feelings in his mind than that of any other body. It recalled many painful occasions and many occasions of interest and pleasure. At the same time he wished to acknowledge with gratitude the assistance which was given to the court by members of that Institute.

Mr. W. S. Jarratt, the new Comptroller-General of Patents, Designs, and Trade Marks, supported the toast. He said that they of the Patent Office, who spent their lives in the machinery of the administration of the industrial property laws of this country, and endeavoured to lubricate that machinery when it began to creak and to adjust it when it got out of gear, appreciated fully the important and essential part which was played by the Chartered Institute. Its efficiency was responsible for the cordial relationship which existed between the Institute and the Patent Office.

DUBLIN AND CORK CITY COMMISSIONERS.

We understand that a Bill is about to be introduced in Dail Eireann by the Free State Government to provide for the continuance in office of the City Commissioners of Dublin and Cork.

Under the Local Government Act of 1923 the Government was given authority to dissolve any local authority and to place its affairs in the hands of paid commissioners subject to the provision that not later than three years afterwards an election must be held. Altogether some seventeen local boards were dissolved, and in at least two cases, Kerry and Leitrim, the county councils will be restored within the next few months. The Dublin Corporation was abolished in May, 1924, and the Cork Corporation in October of the same year. In any event, therefore, the Dublin and Cork Commissioners would have remained in office for another year, but the citizens of both cities are unfeignedly glad that their terms of office are to be extended.

LOANS TO ALLOTMENT-HOLDERS.

The Treasury has decided to allocate only £50,000 as the maximum amount which may be lent to allotment societies for land purchase during the next five years under the Allotments Act, 1925, the rate of interest being 5 per cent. The National Union of Allotment Holders has sent a communication to the Treasury asking reconsideration of this matter with a view to a substantial increase in the authorized maximum amount to be granted in loans, as purchase is the only means by which security of tenure of allotments can be obtained.

RAILWAY AND CANAL COMMISSION.

The thirty-seventh annual report of the Railway and Canal Commission for last year, which has been issued as a White Paper (Cmd. 2622, 3d. net) states that under orders already made by the Commissioners under the Mines (Working Facilities and Support) Act, 1923, which came into force on 1st January, 1924, over 20,000,000 tons of minerals, including coal, will be worked, which, but for this Act and the Orders made under it, must have been left unworked.

MERCHANDISE MARKS BILL.

Mr. Baldwin, replying to Lieutenant-Colonel Heneage (Louth, U.) who asked if he could say when the second reading of the Merchandise Marks Bill would be taken, said he regretted he could not at present name a date. Lieutenant-Commander Kenworthy (Hull, Central, L.): Is the right hon. gentleman aware of the rising opposition in the country to this Bill? (Laughter.)

LAW OFFICES AND THE KING'S BIRTHDAY.

By Order of the Lord Chancellor, the Offices of the County Courts and the District Registries of the High Court will be closed on the 5th June, the day appointed to be kept as the King's Birthday, unless in any particular case the Lord Chancellor otherwise directs.

TRAFFIC WHITE LINE.

A prosecution arising indirectly out of the gyratory traffic regulations in the vicinity of Buckingham Palace was heard by Mr. Fry at Bow-street Police-court on Friday in last week, when Charles Abraham Haworth, of Lower Broughton, Salford, Lancs, was summoned for driving a motor car in a manner dangerous to the public. The defendant did not appear, but was represented by Mr. H. R. Briant, from the Solicitors' Department of the Automobile Association.

A police-constable stated that on the afternoon of 13th March he was engaged in directing traffic coming from the Mall to pass on the south side of the Victoria Memorial. The defendant pulled out from behind another vehicle, drove on the wrong side of a refuge, and proceeded on the north side of the memorial. Cars coming in the opposite direction were forced to pull up to avoid a collision, and Mr. Haworth himself also had to stop. Witness pointed out his offence, and he said, "It was entirely a mistake. My fault."

In cross-examination, the officer said the complaint was not that the defendant disobeyed the white line, but that he went on the wrong side of the refuge. Had he kept on the near side of the refuge the trouble would not have arisen. He would have been reported for a summons for dangerous driving quite apart from the gyratory traffic system, which had been in operation at this point for two or three months.

Mr. Briant said his client did not see the white line or the words painted on the roadway directing drivers to "turn left," and wishing to go up Constitution-hill he went the same way as he had done on previous occasions when he had been in London. He admitted passing on the wrong side of the refuge, but denied that it was a case of dangerous driving.

The magistrate said the evidence, which was not contradicted, showed that the defendant drove on the wrong side of a refuge and also disregarded the white line, and it was very fortunate that there was not a serious accident. He would be fined £3 3s., with £1 1s. costs.

CITY BENEFICES MEASURE.

Corporation's Opposition.

At the meeting of the City Corporation, held on Thursday in last week, Mr. J. R. Pakeman, replying to a question by Mr. Syrett, in connection with the present position of the Union of Benefices and Disposal of Churches (Metropolis) Measure, now before the Houses of Parliament, said that the Ecclesiastical Committee (consisting of members of both Houses of Parliament) had decided that the measure should be submitted to the Legislature for approval or otherwise. No date had been fixed for the presentation of the Corporation petition at the Bar of House, and it was not yet certain which House would first consider the measure. It might be first considered and rejected by the House of Lords, in which case the petition would be unnecessary.

Mr. Deputy Ellis said that every city parish should present a protest against the measure, and thus support the Corporation.

THE MARITIME LAW CONFERENCE.

M. Louis Franck presided on Wednesday in last week at the meeting of the Diplomatic Conference on Maritime Law held at Brussels. The Drafting Commission, in two sessions, dealt with the projected treaty on the immunity of State-owned vessels, and elaborated the text which will be submitted to the conference in plenary session. The draft preserves the principles on which agreement had been reached at London and Genoa, but would give warships and public vessels destined for Governmental and non-commercial service more precise guarantees against seizure and detention by foreign courts. The British delegates expressed their satisfaction with the results obtained and with the spirit of conciliation shown by all the delegations.

At the opening of the session of the Conference on the following Friday the President, announced that the measures agreed to were ready for signature. M. J. de Ruelle read the convention on certain regulations concerning the immunity of State-owned vessels, which was then signed by the delegates of Great Britain, France, Italy, Germany, Brazil, Belgium, Denmark, Spain, Estonia, Mexico, Norway, Holland, Poland, Rumania, Sweden, and the Kingdom of the Serbs, Croats and Slovenes. Other delegates not invested with the full powers signed *ad referendum*. The Japanese delegates did not sign owing to the difficulty of maintaining proper contact with Tokyo, but they will probably sign later. After the reading of the amendments to the Convention on liens and mortgages signed by the States represented at the 1922 conference—namely, Great Britain, Italy, Germany, and the Scandinavian countries, the delegates thanked the Belgian Government for its hospitality and for the efficient assistance it had rendered during twenty years to the work of unifying maritime law.

WOMEN ON GRAND JURIES.

In order that two women members of the Grand Jury should be spared the unpleasant ordeal of hearing details of a revolting case, Sir Alexander Macdonald, chairman of the East Riding Quarter Sessions, recently, suggested to the foreman of the jury a way out. As there were fourteen men on the Grand Jury, and the opinion of twelve was sufficient either to return or refuse a true bill, he suggested that the foreman should allow leave of absence from the Grand Jury Room for a few minutes to the two women grand jurors, and thus prevent their minds becoming defiled by "these horrible things." When the case referred to came before the Grand Jury, the two women jurors emerged from the Grand Jury room into the open court, having requested and been granted leave of absence by the foreman.

PENAL LAW CONGRESS.

Under the auspices of the International Association of Penal Law, a congress will take place at the Palais des Académies, Brussels, from 26th July to 29th July, 1926. Among the questions on the agenda are the following: "Must the measure of surety be substituted for the penalty or simply complete it?" "Is it advisable to institute an International Criminal Jurisdiction, and under what methods?" M. Poullet (Belgian Prime Minister) will be the honorary chairman of the congress. Many eminent lawyers from Europe and America have already intimated their intention to take part in the proceedings.

All those who wish to subscribe to the congress should send intimation to M. Auger, 53B, Quai des Grands Augustins, Paris, together with the sum of 70 French francs (50f. for the members of the association). On the presentation of an identity card, which will be given them by the organizing committee, all those taking part in this congress will benefit by a reduction of 50 per cent. on the Belgian railways and on the Dover-Ostend steamers. For further particulars, letters should be addressed to M. Roux, general secretary, Professor at the University of Strasburg, 7A, Rue Stoeber, Strasburg.

PROBATE REGISTRY FEES.

Mr. Ernest Evans asked the Chancellor of the Exchequer whether, seeing that on grants of probate and administration *ad valorem* fees were payable on personal property only, and, having regard to the fact that since 1898 the certificates on such grants comprised both real and personal estate, and to the provisions of the Administration of Estates Act, 1925, repealing the old statutes of distribution and substituting a new code of intestacy applicable to all properties alike, he would take steps to see that the whole property passing was taken into account in determining the amount of fees payable?

The Attorney-General: The *ad valorem* fees chargeable in the Probate Registry were fixed in the year 1874, when grants of probate and administration were made in respect of personal estate only, and the fee was stated to be "payable in respect of the personal estate." No alteration was made in 1898, when grants were first made under the Land Transfer Act in respect of real estate; nor was any change made in the Supreme Court of Judicature Consolidation Act, 1925. Under s. 213 (1) of the last-mentioned Act, it would appear that the Lord Chancellor has power to abolish the existing fees, and to appoint the same scale of fees covering "the estate" instead of "the personal estate" of the deceased. There appears to be no sufficient reason for excluding real estate in calculating the *ad valorem* fee in grants of probate, administration with will, or simple administration.

AN ENGLISHMAN'S "RIGHT."

"The Englishman's home is not the impregnable castle it used to be. The legislature has made several breaches in the walls in recent years, but there still remains to a man the inalienable right of being as drunk as he likes in his own domestic sanctuary."

Mr. Ratcliffe Cousins, the West London Police Court magistrate made this observation last week in dismissing a charge of drunkness against a man who pleaded successfully that he was lying on his own doorstep when he was arrested.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Emergency Rota.	Appeal Court No. 1.	Mr. Justice Eve.	Mr. Justice Romer.
Monday Apl. 26	Mr. More	Mr. Hicks Beach	Mr. Hicks Beach	Mr. Bloxam
Tuesday .. 27	Jolly	Bloxam	Bloxam	Hicks Beach
Wednesday 28	Ritchie	More	Hicks Beach	Bloxam
Thursday.. 29	Synge	Jolly	Bloxam	Hicks Beach
Friday 30	Hicks Beach	Ritchie	Hicks Beach	Bloxam
Sat. .. May 1	Bloxam	Synge	Bloxam	Hicks Beach

Date.	Mr. Justice Astbury.	Mr. Justice Lawrence.	Mr. Justice Russell.	Mr. Justice Tomlin.
Monday Apl. 26	Mr. Synge	Mr. Ritchie	Mr. More	Mr. Jolly
Tuesday .. 27	Ritchie	Synge	Jolly	More
Wednesday 28	Synge	Ritchie	More	Jolly
Thursday.. 29	Ritchie	Synge	Jolly	More
Friday 30	Synge	Ritchie	More	Jolly
Sat. .. May 1	Ritchie	Synge	Jolly	More

(*Continued from p. 572.*)

HIGH COURT OF JUSTICE.—CHANCERY DIVISION.

EASTER SITTINGS, 1926.

NOTICES RELATING TO THE CHANCERY CAUSE LIST.

Mr. Justice Eve.—Except when other business is advertised in the Daily Cause List, Actions with Witnesses will be taken throughout the Sittings.

Mr. Justice Astbury will take his business as announced in the Easter Sittings Paper.

Mr. Justice Lawrence.—Except when other business is advertised in the Daily Cause List, Actions with Witnesses will be taken throughout the Sittings.

Judgment Summonses in Bankruptcy will be taken on Mondays, the 19th April and 10th May.

Motions in Bankruptcy will be taken on Monday, the 26th April.

A Divisional Court in Bankruptcy will sit on Wednesday, the 12th May.

Mr. Justice Russell.—Actions with Witnesses will be heard throughout the Sittings.

Mr. Justice Romer will take his business as announced in the Easter Sittings Paper.

Liverpool and Manchester Business.—Mr. Justice Romer will take Lancashire business on Thursdays, the 22nd April and the 6th and 20th May.

Mr. Justice Tomlin will take his business as announced in the Easter Sittings Paper.

Summonses before the Judge in Chambers.—Mr. Justice Astbury and Mr. Justice Romer will sit in Court every Monday during the Sittings to hear Chamber Summonses.—Mr. Justice Tomlin will hear Chamber Summonses on Tuesdays.

Summonses adjourned into Court and Non-Witness Actions will be heard by Mr. Justice Astbury, Mr. Justice Romer and Mr. Justice Tomlin.

Motions, Petitions and Short Causes will be taken on the days stated in the Easter Sittings Paper.

NOTICE WITH REFERENCE TO THE CHANCERY WITNESS LISTS.

During the Easter Sittings the Judges will sit for the disposal of Witness Actions as follows:—

Mr. Justice Eve will take the Witness List for Eve and Romer, JJ.

Mr. Justice Lawrence will take the Witness List for Astbury and Lawrence, JJ.

Mr. Justice Russell will take the Witness List for Russell and Tomlin, JJ.

APPEALS AND MOTIONS IN BANKRUPTCY.

Appeals from County Courts to be heard by a Divisional Court sitting in Bankruptcy, pending 31st March, 1926.

Re Levin Expte B Levin, The Debtor v A J Adams, The Trustee (Lancashire, Manchester) (s.o. generally)

Re a Debtor (No. 125 of 1925) Expte The Debtor v The Petitioning Creditor & The Official Receiver (Lancashire, Manchester)

Re a Debtor (No. 1 of 1926) Expte The Debtor v The Petitioning Creditors & The Official Receiver (Kent, Canterbury)

MOTIONS IN BANKRUPTCY

for hearing before the Judge, pending 31st March, 1926.

Re Cohen Expte S P Child, The Trustee v Wiseman (pt hd)

Re Bourciat Expte A H Hadden, The Trustee v A Cenni (pt hd)

Re Cooper Expte F S Salaman, The Trustee v Oetzmann & Co ld

Re Wisenthal Expte W A J Osborne, The Trustee v A Kinsler

Re Hereford & de Frece (Radio Cash Stores) Expte C Latham, The Trustee v S de Frece

Re Same Expte Same v Alfred & Arthur de Frece

Re Baldwin Expte The Official Receiver to commit Debtor

Re Josephson Expte E H Hawkins, The Trustee v Mrs V Josephson

CHANCERY CAUSES FOR TRIAL OR HEARING.

Set down to April 1st, 1926.

Before Mr. Justice Eve.

Motion (by order).

Looseley & Co v B Looseley ld

Adjourned Summonses (by order).

Drew v Fowler

Re Bull Bull v Vile

Re Todd Todd v Todd Todd v Keep

Re Posno, dec Posno v Sydney (pt hd)

Causes for Trial.

(With Witnesses.)

Re Rousset's Patents Nos. 189,639 & 189,973 (pt hd)

Re Pease, dec Pease v Pease (pt hd)

Re Companies (Consolidation) Act, 1908 & re City Life Assce Co ld

Bodenham v Cory-Jones (not before May 19)

Maidenhead Brick & Tile Co ld v Arundell

Totton v Gotto (not before April 20)

Hood Barrs v Frampton, Knight & Clayton (s.o. till filing of depositions)

Strange & Graham ld v Weizmann (s.o.)

Hattersley v Newman (not before June 14)

Wall v Gorin (not before April 30)

Gregson v The Franco-British & General Trust ld

McMorland v Bury

John Wright & Eagle Range ld v General Gas Appliances ld

Baelz v Public Trustee

Greater Britain Insce Co ld v North British and Mercantile Insce Co ld

Kusnetzoff v Gane

Simon Carves ld v Nortons (Tividale) ld

Lemon v Downie

The Quasi Arc Co ld v Ebbrell

Wardle v Rennoldson

Re Companies (Consolidation) Act, 1908 & re Herbert MacCallum & Co ld

Stross v Stross

Pink v Peddie

Michael v Michael

Stirling v Holloway

Thiselton v Commercial Union Assce Co ld

Stowe v Biggs

Same v Same

Sherwood-Hale v Selwyn

Tunnicliffe & Hampson (1920) ld v West Leigh Colliery Co ld

Wood v Hodges

Huggins & Co ld v Comer

Re Storey's Settlement Rushton v Storey

Mollan v The Amalgamated Marine Workers Union

Victors ld (in liquidation) v Lingard

Jones v Humphreys

Fitzmaurice v Ross

D Gestetner ld v Ronco ld

Wall v Exchange Investment Corpn ld

Lawrence v Whiting ld & Car Sales & Service Agency

Same v Whiting ld & Puxley

Showell v The Anglo American Publishing Co ld

P & A Baumann & Co ld v The Edison Swan Electric Co ld

Shepherd's Dairies ld v Payne

Foster v National Amalgamated Union of Shop Assistants, Warehousemen & Clerks

Barclays Bank ld v Whiteman

Gregory v Wilcock

Re G W Trivass, dec Trivass v Trivass

McCabe v Thiel

Same v Same

Rook v Cohen

Hall v Stirling

Hall v Samuels & Co

Hall v F Lawrence ld

Joe Lee ld v Dalmeney

Same v Same

Sampson v Radcliffe

Stacey v Kelly's Directories ld

Ballard v Blackmore

Guy-Pell v Foster

Suckling v Suckling

Blamey v Biscoe

Monro v Aisher

Hart v Hart

Before Mr. Justice Astbury.

Retained Causes for Trial.

(With Witnesses).

Charles Webster ld v Bunn & Tawse ld (s.o. generally)

Turtle v Farndon's Electric ld

Morgan (The Trustee of) v Shipton

Potter v Feddow

Petition.

Re Openshaw Duckworth v Openshaw (pt hd)

Adjourned Summonses.

Re Gilmour, dec Moore v Gilmour (pt hd) (s.o. generally)

Re Williams Public Trustee v Williams (restored)

Re Luckman-Bennet Emery v Newman

Re Burgess Fitch v Burgess

Re Hepburn, dec Bird v Hepburn

Re Thornton, dec Thornton v Thornton

Re Padwick, dec Padwick v Griffiths

Re J H Hewitt, dec Hewitt v Hewitt

Re Swinhoe, dec Swinhoe v Swinhoe

Re Bould, dec Lea v Bould

Barnes v Robertson

Re Betts, dec Friend v Betts (restored)

Re Durant, dec Public Trustee v Durant

Re Morris, dec Rationalist Press Assoc. ld v Morgan

Re Thomas' Settlement, re Thomas, dec Minshall v Thomas

Re Burrows' & Tornposk's Contract, re Law of Property Act, 1925

Re Young & Burrows' Contract, re Law of Property Act 1925

Re Hendy, dec Pitts v Jenkins

Re Haggie, dec Public Trustee v Haggie

Re Cradock Settled Estates, re The Settled Land Act, 1925

Shibko v Appleyard

Re Mantle Stephenson v Mantle

Before Mr. Justice Lawrence.

Retained Adjourned Summonses

Re Lindsay's Settlement Lindsay v Ayrton

Re Haslett McCaulis v Haslett

Re Kendall, dec Kelvey v Kendall

Re Hewitt, dec Hewitt v Hewitt

Re Goodman, dec Goodman v Goodman

Assigned Matter.

Appeal from Court of Summary Jurisdiction, Tenby, Pembroke.

Re Guardianship of Infants' Act, 1925 Trumpler v Trumpler

Retained Cause for Trial.
(With Witnesses).
(From Mr. Justice Romer's List)

Story v Story

Causes for Trial.
(With Witnesses).

Never-Stop Railway (Wembley) ld v British Empire Exhibition (1924) Inc (fixed for April 13)
Vigneron Dahl (British & Colonial) ld v Pettit
Helps v Oldham Corpn
Sackville v Watson
Goldfinch v Robinson
Davis v Lyon
Henley v Nixon
H E Davis ld v The Beaumont Merchandise Co
Proctor v Walton
Herbert (Trustee of E A) v Higgins
Walker v Logan
Desprez v Prideaux
Lacon & Ollier v J E Atkinson ld
Newgass v Joseph
Sinden v Powell
Public Trustee v Jacob
Waterlow & Sons ld v Rapkin & ors
Tucker v Tucker
Fairbrother v Hall

Before Mr. Justice Russell.
Retained Matters.

Motion (By Order).

Calkeld v Beecham Trust
Petition.

Nelson v Thompson
Adjourned Summonses.

Re Geiselbrecht Scott v Public Trustee
Re Earl of Stamford & Warrington Payne v Grey

Causes for Trial.
(With Witnesses).

Engelbert, Hardt & Co v The Public Trustee
Kelsey v Cullimore (s.o. to April 20)
The Performing Right Soc ld v Union Castle Mail Steamship Co ld (not before April 26)
Middleton v Henderson
Williams v Henry Williams ld (not before June 1)
Share v Landspeigel
Rickard v Russell (not before May 12)
Re Cooke's Settlement Cooke v Cooke
Sheinman v Brown & Co (Ealing) ld
Wilson v Pickard
Vaughan v Hills Plymouth Co ld
Isaacs v Gadbury
Marchant v Wanklin
Levy v Leeds Permanent Bldg Soc
Hammersmith Palais de Danse ld v Boeglin Ice Cream Co ld
Mitchell Conveyor & Transporter Co. ld v Watkins
W Frost & Sons (London) ld v L S Judge
Major v Chalcroft & ors (Shibko third party)
G Scammell & Nephew ld v Scammell Winches ld
Ashton v Curtis
Same v Same
Kodak ld v Churchill
Wagstaff v Newstead
Clare v Norris
Igranic Electric Co ld v Kennett
Pass v BritishTobacco Co (Australia) ld
Crews v Doyle
Schoenfeld v Whitehead
Goss Printing Press Co. (of England) ld v R W Crabtree & Sons ld
Watson v Mayo Smith
Sutherland v Morden
Sutherland v British Dominions Land Settlement Corpn ld
Re Simpson, dec Simpson v Atkinson
Owen v Worsdell
Collyer v Cecil
Re Moody Moody v Taylor
Charlot v Pollak
Blackmore v Russell

Before Mr. Justice Romer.
Retained Causes for Trial.
(With Witnesses.)

Betts v James
Aitken v Dicker

Adjourned Summonses.

Re Hatchett's Settlement Malin v Hatchett
Re Lambden, dec Lambden v Lambden
Stimson v Gray
Re Luscombe, dec Wauthier v Luscombe
Re F B Harrison, dec Harrison v Thomson
Re Willey, dec Smalley v Shaw
Re Wyllie Settlement Carew v Wyllie
Re Rennie, dec Rennie v Rennie
Re Nickols, dec Bruce v Nickols
Re Drake's Settlement re Public Trustee Act, 1906
Re Beaton Beaton v Beaton (restored)
Re Cannington Settlements Canni gton v Public Trustee
Re Coombs, dec Butler v Central Discharged Prisoners' Aid Soc
Re Holland, dec Heafield v Holland
Re Bovil', dec Hewetson v Hewetson
Re T Butterworth, dec Spawforth v Turner
Re Lane, dec Brown v Kingscote
Re Griffiths, dec Jones v Jenkins
Re Stewart, dec Stewart v Stewart
Re Hiram Turner, dec re Trustee Act, 1925
Manley v Sartori
Re Cardwell, dec Eager v Cardwell
Re Constantine, dec Willan v Constantine (restored)
Re Smallman, dec Cotton v Pitt
Re Vincent dec Vincent v Gorman
Re Denton, dec Cullimore v Denton
Re Marshall, dec Moore v Grunwell
Dawson v Foss
Re Sir T H Farquhar, dec re Oliver's Settlement Nesbitt v Oliver
Re Beecham's Settlement Welles v Welles
Re Williams, dec Cunliffe v Thompson
Re Earl of Carnarvon's Chesterfield Settled Estates re Settled Land Act, 1925
Re Earl of Carnarvon's Highclere Settled Estates re Settled Land Act, 1925
Re Joyce, dec Green v Marriott
Re Anderson, dec Cameron v Anderson
Re Clifford's Will Trusts Clifford v Wise
Re Allen Allen v Warren
Re Restall Restall v Halliday
Re Edwardes Edwardes v Albrow

(To be continued.)

Stock Exchange Prices of certain Trustee Securities.

Bank Rate 5%. Next London Stock Exchange Settlement. Thursday, 6th May, 1926.

	Middle Price 21st Apl.	Interest Yield.			Yield with Redemption.		
		£	s.	d.	£	s.	d.
English Government Securities.							
Consols 2½%	54¾	4	11	6	—		
War Loan 5% 1929-47	102 1/16	4	18	0	4	18	0
War Loan 4½% 1925-47	95⅛	4	14	0	4	18	0
War Loan 4% (Tax free) 1929-47	99⅞	4	0	0	4	0	0
War Loan 3½% 1st March 1928	97 15/16	3	13	0	4	19	6
Funding 4% Loan 1960-90	86⅝	4	13	0	4	13	6
Victory 4% Bonds (available for Estate Duty at par) Average life 35 years	92½	4	7	0	4	9	0
Conversion 4½% Loan 1940-44	96 3/16	4	13	0	4	17	6
Conversion 3½% Loan 1961	75	4	13	0	—		
Local Loans 3% Stock 1921 or after	63 5/16	4	15	0	—		
Bank Stock	245	4	18	0	—		
India 4½% 1950-55	89⅜	5	0	0	5	4	0
India 3½%	70⅜	4	19	0	—		
India 3%	59⅛	5	0	0	—		
Sudan 4½% 1939-73	92⅜	4	17	0	4	19	0
Sudan 4% 1974	84¼xd	4	15	0	4	17	6
Transvaal Government 3% Guaranteed 1923-53 (Estimated life 19 years)	79½xd	3	15	6	4	13	6
Colonial Securities.							
Canada 3% 1938	83½	3	12	6	4	18	0
Cape of Good Hope 4% 1916-36	91¼	4	8	0	5	1	6
Cape of Good Hope 3½% 1929-49	79¼	4	8	0	5	1	0
Commonwealth of Australia 5% 1945-75	101⅞	4	18	0	4	19	0
Gold Coast 4½% 1956	93½	4	16	6	4	19	0
Jamaica 4½% 1941-71	92⅜	4	17	0	4	17	0
Natal 4% 1937	91½	4	8	0	4	19	6
New South Wales 4½% 1935-45	90¼	4	19	0	5	4	6
New South Wales 5% 1945-65	98⅛	5	1	0	5	2	6
New Zealand 4½% 1945	94⅜	4	15	6	5	0	0
New Zealand 4% 1929	95⅞	4	3	6	5	12	0
Queensland 3½% 1945	77	4	11	0	5	8	6
South Africa 4% 1943-63	85¼	4	14	0	4	17	0
S. Australia 3½% 1926-36	85⅛	4	1	6	5	7	0
Tasmania 3½% 1920-40	83	4	4	0	5	3	0
Victoria 4% 1940-60	82½	4	17	0	5	0	6
W. Australia 4½% 1935-65	90⅛	4	19	6	5	2	6
Corporation Stocks.							
Birmingham 3% on or after 1947 or at option of Corpn.	62½	4	16	0	—		
Bristol 3½% 1925-65	75⅛	4	13	6	5	0	0
Cardiff 3½% 1935	88½	3	19	6	5	1	6
Croydon 3% 1940-60	67½	4	9	0	5	1	0
Glasgow 2½% 1925-40	76½	3	5	0	4	16	0
Hull 3½% 1925-55	75¼	4	13	0	5	1	6
Liverpool 3½% on or after 1942 at option of Corpn.	72¾	4	16	6	—		
Ldn. Cty. 2½% Con. Stk. after 1920 at option of Corpn.	51⅝	4	17	0	—		
Ldn. Cty. 3% Con. Stk. after 1920 at option of Corpn.	62½	4	16	0	—		
Manchester 3% on or after 1941	62½	4	16	0	—		
Metropolitan Water Board 3% 'A' 1963-2003	62½	4	16	0	—		
Metropolitan Water Board 3% 'B' 1934-2003	62½	4	16	0	4	16	0
Middlesex C.C. 3½% 1927-47	79½	4	7	6	5	0	6
Newcastle 3½% irredeemable	73½	4	15	6	—		
Nottingham 3% irredeemable	61½	4	18	0	—		
Plymouth 3% 1920-60	67½	4	9	6	5	0	6
English Railway Prior Charges.							
Gt. Western Rly. 4% Debenture	80½	4	19	6	—		
Gt. Western Rly. 5% Rent Charge	98½	5	1	6	—		
Gt. Western Rly. 5% Preference	93½	5	7	0	—		
L. North Eastern Rly. 4% Debenture	77	5	4	0	—		
L. North Eastern Rly. 4% Guaranteed	73	5	10	0	—		
L. North Eastern Rly. 4% 1st Preference	66½	6	0	0	—		
L. Mid. & Scot. Rly. 4% Debenture	79½	5	0	6	—		
L. Mid. & Scot. Rly. 4% Guaranteed	76½	5	4	6	—		
L. Mid. & Scot. Rly. 4% Preference	72½	5	10	6	—		
Southern Railway 4% Debenture	80	5	0	0	—		
Southern Railway 5% Guaranteed	97½	5	2	6	—		
Southern Railway 5% Preference	92½	5	8	0	—